AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF JAMES CITY, VIRGINIA, HELD ON THE 22ND DAY OF NOVEMBER 2005, AT **7:00** P.M. IN THE COUNTY GOVERNMENT CENTER BOARD ROOM, 101 MOUNTS BAY ROAD, JAMES CITY COUNTY, VIRGINIA.

A. ROLL CALL

Michael J. Brown, Chairman, Powhatan District, Absent Jay T. Harrison, Sr., Vice Chairman, Berkeley District Bruce C. Goodson, Roberts District John J. McGlennon, Jarnestown District M. Anderson Bradshaw, Stonehouse District

Sanford B. Wanner, County Administrator Leo P. Rogers, County Attorney

B. MOMENT OF SILENCE

Mr. Harrison requested the Board and citizens observe a moment of silence.

C. PLEDGE OF ALLEGIANCE

Trisha Holden, an eighth-grade student at Toano Middle School, led the Board and citizens in the Pledge of Allegiance.

D. HIGHWAY MATTERS

Mr. Jim Brewer, Virginia Department of Transportation (VDOT) Residency, stated that the slope repair work on Richmond Road near Anderson's Comer is almost completed and the interstate repair project for potholes is almost completed in the region.

- Mr. Harrison requested VDOT repair some potholes in the Berkeley District
- Mr. Bradshaw thanked VDOT for the attention to Church Lane.
- Mr. Bradshaw inquired if the uneven pavement along the berm of Chickahominy Road will be tapered.
- Mr. Brewer stated that VDOT will he doing additional berm work to Chickahominy Road.
- Mr. Bradshaw requested Ware Creek Road be maintained and repaired.

E. RECOGNITION

1. 2005 Governor's Award to Outstanding EMS Telecommunication Officer/Dispatch

Mr. Tal Luton, Fire Chief, stated that earlier this month Jackie Carroll was selected to receive the first Virginia Governors Award to Outstanding EMS Telecommunications Officer in recognition of providing quality emergency services to the citizens of James City County for more than 25 years. She was recognized for her exceptional dedication to training new Emergency Communications Employees and her volunteer contributions to James City-Bruton Volunteer Fire Department (VFD). Jackie was also cited for her dedication to excellence and her expert information-sharing skills.

Chief Luton also introduced recently promoted members of his staff: Joe Davis, Deputy Fire Chief; John Black, Fire Marshal; and Eldridge Canaday, District Chief.

F. PUBLIC COMMENT

- 1. Mr. John E. Hall, 1170 Jamestown Road, suggested the Williamsburg Area Transport consider making plastic ID cards available to all students including home school students and college students; and recommended a newsletter be created for senior citizens to advise them of their rights, responsibilities and privileges as a County citizen.
- 2. Mr. Sam Hazelwood, 301 Old Stage Road, stated concern about the focus of the Rural Lands Study and the presentation at a recent Rural Lands Study meeting that focused on cluster developments which not all citizens wish to live in; and presented an alternative to the County's purchase of land in order to screen a billboard.
- 3. Mr. David Brown, 1502 Bush Neck Road, stated concern about the increase in Real Estate Assessment rates, commented that he appealed his assessment and it was reduced, yet a few months later he received an assessment statement that did not reflect the assessment reduction granted in the appeal process.
- 4. Mr. Jack Schmidt, 3508 Barrett's Ferry Drive, representing the Williamsburg Land Conservancy, thanked the Board for the Referendum on the land preservation and encouraged the Board to follow the example provided by the citizens for the preservation of open space; and use the networking the Conservancy has with landowners to conserve land; and suggested that a small portion of the Bond funding be utilized for the expansion/development of the greenways trail program which already has great support from the citizens.
- 5. Mr. Ed Oyer, 139 Indian Circle, commented on a recent news report that highlighted the disadvantages of suburban sprawl, inquired how a school in the County would cost double the cost of a school constructed in a neighboring jurisdiction, commented that the Board infrequently denies a development proposal, and inquired what has happened to a Proffered 25-acre affordable housing project in Stonehouse.

G. CONSENT CALENDAR

Mr. Goodson made a motion to adopt the items on the consent calendar.

- 1. <u>Minutes</u> -November 8,2005, Regular Meeting
- 2. Salary Supplement Agreement for Courthouse Constitutional Officers' Staff

RESOLUTION

SALARY SUPPLEMENT AGREEMENT FOR COURTHOUSE

CONSTITUTIONAL OFFICERS' STAFF

- WHEREAS, the County wishes to offer support to Constitutional Officers in attracting and retaining excellent employees; and
- WHEREAS, the Officers and County believe that a salary supplement in the fonn of annual salary increases equivalent to that of County employees will assist in attracting and retaining excellent employees; and
- WHEREAS, the Officers and County believe it is in best interest of community to do so; and
- WHEREAS, the Constitutional Officers at the Courthouse wish to maintain their independence from County personnel policies; and
- WHEREAS, the Sheriff, Commonwealth Attorney, and Clerk of the Circuit Court shall sign the agreement titled Employee Salary Supplement Agreement for Courthouse Constitutional Officer Employees made on December 1,2005.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes and directs the County Administrator to execute the Employee Salary Supplement Agreement for Courthouse Constitutional Officer Employees made on December 1, 2005.
- 3. Appropriation of Grant for Freedom Park \$50,000

RESOLUTION

APPROPRIATION OF GRANT FOR FREEDOM PARK - \$50,000

- WHEREAS, the Virginia Historic Resources Administrative Services has made matching funds available for the study of relevant Virginia sites; and
- WHEREAS, funds are needed to further explore Freedom Park to locate and interpret the First Free Black Settlement.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, accepts the \$50,000 grant awarded by the Virginia Historic Resources Administrative Services to help with the archaeology study at Freedom Park and will provide the required match from the County's Grant Fund.
- BE IT FURTHER RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes the following appropriation.

Revenues:

From the Commonwealth \$50,000 From the County's Grant Account 024-306-2701 50.000

Total \$100.000

Expenditures:

Freedom Park Arch Grant 024-155-2701

\$100.000

4. Reauest to Change Locality Grouping- Virginia Administrative Code

RESOLUTION

REOUEST TO CHANGE LOCALITY GROUPING -

VIRGINIA ADMINISTRATIVE CODE (VAC)

- WHEREAS, the James City County Division of Social Services administers social service and benefit programs for James City County; and
- WHEREAS, the Board of Supervisors of James City County appropriates such sum of funds as is necessary to match State and Federal funds to operate the James City County Division of Social Services; and
- WHEREAS, Regulation 22 VAC 40-293-20 states "In order to assure that the locality has sufficient funding to cover any increased costs that may result from a change in locality grouping in the General Relief program and to assure that the local governing body is aware of the proposed change in locality groupings, documentation that the request to change locality groupings has been reviewed by the local governing body" and shall be provided to the State Board of Social Services when requesting a change in a locality's standard of assistance grouping; and
- WHEREAS, the James City County Division of Social Services is requesting a change in the standard of assistance locality grouping from Group I to Group III to raise the Temporary Assistance for Needy Families (TANF) payment rates in James City County to the same level as the York/Poquoson Department of Social Services and the Newport News Department of Social Services.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby endorses the request of the James City County Division of Social Services to change its standard of assistance locality grouping from Group I to Group III.

5. Adoption of the euidelines amendments enacted by the 2005 General Assembly for the Public-Private Transportation Act of 1995 and updating the County's guidelines for the Public-Private Education Facilities and Infrastructure Act of 2002

RESOLUTION

ADOPTION OF THE GUIDELINES AMENDMENTS ENACTED BY THE 2005 GENERAL ASSEMBLY FOR THE PUBLIC-PRIVATE TRANSPORTATION ACT OF 1995 AND UPDATING THE COUNTY'S GUIDELINES FOR THE PUBLIC-PRIVATE EDUCATION

FACILITIES AND INFRASTRUCTURE ACT OF 2002

- WHEREAS, the Virginia Code authorizes localities to administer Public-Private Transportation Act ("PPTA") projects; and
- WHEREAS, in order to administer such PPTA projects, a locality must adhere to policies and procedures adopted by the Commonwealth Transportation Board ("PPTA Guidelines"); and
- WHEREAS, the Guidelines address issues involving preliminary engineering, right-of-way, and construction and are periodically updated; and
- WHEREAS, on June 24,2003, the Board of Supervisors adopted the County procedures for implementation of the Public-Private Education Facilities and Infrastructure Act ("PPEA") and the guidelines thereto ("PPEA Guidelines"); and
- WHEREAS, the Commonwealth updated the PPEA and the PPEA Guidelines in 2005: and
- WHEREAS, James City County desires to update its PPEA Guidelines and procedures to be consistent with the changes approved by the Commonwealth; and
- WHEREAS, the County anticipates administering public-private projects in order to meet its capital improvement needs.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby adopts and agrees to adhere to the Public-Private Transportation Act Guidelines adopted by the Commonwealth Transportation Board.
- BE IT FURTHER RESOLVED that the Board of Supervisors of James City County, Virginia, hereby updates the County's PPEA Guidelines to include the changes adopted by the Commonwealth of Virginia in 2005.

H. PUBLIC HEARINGS

- 1. Ordinance Amendment Amending Chapter 20, Taxation. Article III, Personal Property Tax. by adding Section 20-13.7. Implementation of the 2004-2005 Changes to the Personal Property Tax Relief Act of 1998 Specific Relief
- Ms. M. Ann Davis, Treasurer, Stated that the General Assembly has substantially modified the Personal Properly Tax Relief Act of 1998 (PPTRA) and requested the Board approve the ordinance amendment to implement the changes.
- Ms. Davis stated that the percentage of tax exemption will be identified in the Personal Property tax bill.
 - Mr. Harrison opened the Public Hearing.
- I. Mr. Ed Oyer, 139 Indian Circle, inquired what is meant by a supplemental personal property tax bill for unpaid tax bills.
- Ms. Davis stated that the Board authorizes the County Treasurer to issue a supplemental personal property tax bill to any taxpayer whose taxes on a qualifying vehicle for tax year 2005 or any prior tax year remains unpaid on January 1,2006.

As no one else wished to speak to this matter, Mr. Harrison closed the Public Hearing

Mr. Bradshaw made a motion to approve the Ordinance.

On a roll call vote, the vote was: AYE: Harrison, Goodson, McGlennon, Bradshaw (4). NAY: (0). ABSENT: Brown.

2. Easement. Dominion Virginia Power - James City County Landfill

Mr. Steven Hicks, Manager of General Services, requested the Board approve the resolution authorizing the County Administrator to execute the right-of-way agreements and other such documents necessary for granting a utility easement to Dominion Virginia Power for electrical power at the James City County Landfill for the installation of overhead electrical service for the Gas Evacuation Unit.

Mr. Harrison opened the Public Hearing

As no one wished to speak to this matter, Mr. Harrison closed the Public Hearing

Mr. McGlennon made a motion to approve the resolution.

RESOLUTION

EASEMENT, DOMINION VIRGINIA POWER - JAMES CITY COUNTY LANDFILL

- WHEREAS, James City County owns 202 acres commonly known as 1204 Jolly Pond Road and designated as Parcel No. (0100004) on James City County Real Estate Tax Map No. (3-1); and
- WHEREAS, Dominion Virginia Power requires a 30-foot utility easement in order to provide electrical service to the Gas Evacuation Unit at the James City County Landfill; and
- WHEREAS, the Board of Supervisors is of the opinion that it is in the public interest to convey a utility easement to Dominion Power.
- NOW, THEREFORE, BE IT RESOLVED that the **Board** of Supervisors of James City County, Virginia, hereby authorizes the County Administrator to execute the right-of-way agreements and other such documents necessary to convey a utility easement to Dominion Virginia Power for the Gas Evacuation Unit at the James City County Landfill.

3. Easement Dedication and Transfer of Property - Warhill Sports Facility

Mr. Larry Foster, General Manager of the James City Service Authority, requested the Board approve the resolution authorizing the County Administrator to sign the appropriate documents to transact the sale of County property to the James City Service Authority (JCSA) to provide the construction of an elevated water tank within the Warhill Sports Facility site.

Mr. Harrison opened the Public Hearing.

As no one wished to speak on this matter, Mr. Harrison closed the Public Hearing.

Mr. Goodson made a motion to approve the resolution.

On a roll call vote, the vote was: AYE: Harrison, Goodson, McGlennon, Bradshaw (4). NAY: (0). ABSENT: Brown.

RESOLUTION

EASEMENT DEDICATION AND TRANSFER OF PROPERTY -

WARHILL SPORTS FACILITY

- WHEREAS, to improve water service in James City County the James City Service Authority has obtained a special use permit and intends to construct an elevated water storage tank on property within the Warhill Sports Facility; and
- WHEREAS, the James City Service Authority desires to acquire .358 acres and 1,500 linear feet of easement and associated drainage easements from James City County to support the construction of the water lines and elevated water tank; and
- WHEREAS, the Office of Real Estate Assessments has appraised the value of the property and easement at \$4,200 and \$5,400 respectively.

- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, authorizes the County Administrator to sign the documents providing for the sale of the property and easement to the James City Service Authority defined on a plat prepared by LandTech Resources, Incorporated dated September 14,2005.
- 4. Ordinance Amendment Amending Chapter 20. Taxation. Article III, Personal Property Tax. by adding Section 20-13.8, Filing Annual Returns of Business Personal Property and Machinery and Tools

Mr. Richard Bradshaw, Commissioner of the Revenue, stated that during discussions to standardize the County's financial codes it was discovered that the County Code does not specify penalties for filing returns for business personal property or machinery and tools late and the proposed ordinance amendment adds a section which establishes a penalty for late returns as **permitted** by the State Code.

Mr. Harrison opened the Public Hearing.

As no one wished to speak to this matter, Mr. Harrison closed the Public Hearing

Mr. Bradshaw made a motion to approve the ordinance amendment.

On a roll call vote, the vote was: AYE: Harrison, Goodson, McGlennon, Bradshaw (4). NAY: (0). ABSENT: Brown.

5. Ordinance Amendment - Amending Chapter 20. Taxation. Article II, Exemption of Certain Persons from Real Estate Taxes: Section 20-10. Oualifications for Exemption: Section 20-11, Amount of Exemption: Section 20-12, Application

Mr. Richard Bradshaw, Commissioner of the Revenue, stated that the State Code authorizes localities to enact real property tax relief plans for elderly or disabled taxpayers, and requested the Board approve an **ordinance** amendment to update the County Code to reflect changes that have occurred over the past four years since the ordinance was previously amended.

Mr. Harrison opened the Public Hearing.

1. Mr. Ed Oyer, 139 Indian Circle, inquired what is defined as income.

Mr. Bradshaw stated that for these purposes, income was defined as income from any source in any amount.

As no one else wished to speak on this matter, Mr. Harrison closed the Public Hearing.

Mr. McGlennon made a motion to approve the ordinance amendment.

5. <u>Ordinance Amendment - Amending Chavter 12. Licenses, Article I. In General. Section 12-21. Rates of License Taxes and Fees</u>

Mr. Richard Bradshaw, Commissioner of the Revenue, stated that the County has to adjust its Business Professional Occupational License (BPOL) structure, effective January 1,2006, to insert a range for businesses with gross receipts of \$50,000-\$100,000 to bring the County into compliance with the State licensing structure.

Mr. Harrison opened the Public Hearing.

As no one wished to speak on this matter, Mr. Harrison closed the Public Hearing.

Mr. Goodson made a motion to approve the ordinance amendment with the correction of the word in $\S 20-10(a)$ "or" to "of."

On a roll call vote, the vote was: AYE: Harrison, Goodson, McGlennon, Bradshaw (4). NAY: (0). ABSENT: Brown.

I. BOARD CONSIDERATIONS

1. Acquisition of Property - 8555 and 8581 Richmond Road

Mr. John T. P. Home, Development Manager, requested approval of a resolution to acquire parcels of land at Anderson's Comer from the Colonial **Williamsburg** Foundation that are listed in the County's Open Space Priority list.

The Board and staff discussed the intent of the Colonial Williamsburg Foundation to dispose of the land, interest from adjoining property owners in purchasing the parcels, and the County's interest in purchasing the parcels in concert with the County's Open Space Priority list.

Mr. Goodson made a motion to approve the resolution.

On a roll call vote, the vote was: AYE: Harrison, Goodson, McGlennon, Bradshaw (4). NAY: (0). ABSENT Brown.

RESOLUTION

ACQUISITION OF PROPERTY - 8555 AND 8581 RICHMOND ROAD

- WHEREAS, the Colonial Williamsburg Foundation currently owns two parcels located at 8555 and 8581 Richmond Road, in James City County and are designated as Tax Parcel Nos. 1210100030 and 1210100031 (the "Properties"); and
- WHEREAS, there is a proposed real estate purchase agreement to convey the Properties to James City County (the "County") for a total purchase price of \$175,000; and
- WHEREAS, the County desires to acquire the Properties to prevent commercial development from occurring on the Properties and to maintain the integrity and open space of the area; and

- WHEREAS, the Board of Supervisors is of the opinion the County should acquire the Properties for the purpose of preventing inappropriate development of the Properties;
- NOW. THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County. Virginia, does hereby authorize and direct the County Administrator, to acquire the Properties located on Tax Parcel Nos. 1210100030 and 1210100031, and which are more commonly known as 8555 and 8581 Richmond Road, for the purpose of preventing inappropriate development of the Properties.
- BE IT FURTHER RESOLVED that the Board of Supervisors of James City County, Virginia, does hereby authorize and direct the County Administrator to execute the proposed real estate purchase agreement and any other documents needed to acquire the Properties.

2. <u>FY 2007-2012 Six-Year Improvement Program Priorities</u>

Mr. O. Marvin Sowers, Jr., Planning Director, provided an overview of the FY 2007-2012 Six-Year Improvement Program Priorities and Secondary Road Budget.

Staff requested approval of the resolution and endorsement of the report outlining the County's priority Six-Year Improvement Program projects.

Mr. Goodson made a motion to approve the resolution and highlighted his appreciation that the number one priority was the relocation of Route 60 East.

On a roll call vote, the vote was: AYE: Harrison, Goodson, McGlennon, Bradshaw (4). NAY: (0). ABSENT: Brown.

RESOLUTION

FY 2007 - 2012 SIX-YEAR IMPROVEMENT PROGRAM PRIORITIES

- WHEREAS, the James City County Board of Supervisors believes that a safe, efficient, and adequate transportation network is vital to the future of the County, the region, and State; and
- WHEREAS, the James City County Comprehensive Plan and/or regional and State transportation plans and studies conclude that the following highway projects are essential to permit the safe and efficient movement of traffic in the Williamsburg-James City County area and promote economic development; and
- WHEREAS, there exists a pressing need to implement the projects below to relieve traffic congestion, which impedes the actions of emergency vehicles and personnel, causes inconvenience and delays, and contributes the major source of air pollution to the area.
- NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of James City County, Virginia, that the following list comprises the highest priority primary highway projects in James City County:
 - Funding for the construction of Route 60 Relocation;
 - On-schedule completion of the Monticello Avenue/Ironbound Road intersection improvement, with improvements being completed prior to the widening of Ironbound Road;

- Funding for landscaping along the Route 199 corridor;
- Proceeding with the next phases of design and construction for the Virginia Capital Trail project with completion of the entire project by 2007;
- Continued construction and engineering support for the Greensprings Trail project; and
- Support for instituting the Peninsula Light Rail Transit Project.

J. PUBLIC COMMENT

I. Mr. Sam Hazelwood, 301 Old Stage Road, stated that there is a misconception of how many lots are available in the **rural** lands for subdivision; emphasized that citizens are not interested in lots less than three-acres in size; and requested the Board remember that although high-density cluster housing is being presented by developers, the citizens want less high-density development in the County.

Mr. Harrison recognized Mr. George Billups of the Planning Commission and Supervisor-elect, Mr. Jim Icenhour in the audience.

K. REPORTS OF THE COUNTY ADMINISTRATOR

Mr. Wanner stated that November 24-25,2005, County offices would be closed in observance of the Thanksgiving holiday.

Mr. Wanner recommended that the Board recess for a brief James City Service Authority meeting, then reconvene to go into Closed Session, pursuant to Section 2.2-3711(A)(1) of the Code of Virginia to consider the appointments of individuals to County boards and/or commissions.

Mr. Wanner stated that next regular meeting of the Board is scheduled for 7:00 p.m. on December 13, 2005.

L. BOARD REQUESTS AND DIRECTIVES

Mr. Goodson stated that he had the privilege of accepting two Virginia Association of Counties achievement awards presented to James City County.

Mr. Wanner stated that there were 43 nominations for the 10 awards, of which the County received two awards.

Mr. McGlennon thanked the Williamsburg Land Conservancy for its active work in supporting the Bond Referendum.

Mr. Harrison thanked Mr. Hall for his comments regarding creative ways to provide transportation services to the youth of the community and requested feedback from County staff on the suggestions regarding transportation fees.

Mr. Harrison stated that the County does provide several newsletters to citizens that provide information about services and privileges for County citizens.

At 7:58 p.m., Mr. Harrison recessed the Board for a brief James City Service Authority Board of Directors meeting.

At 8:07 p.m., Mr. Harrison reconvened the Board.

M. CLOSED SESSION

Mr. Bradshaw made a motion to go into Closed Session pursuant to Section 2.2-3711 (A) (1) of the Code of Virginia to consider the appointments of individuals to County boards and/or commissions.

On a roll call vote, the vote was: AYE: Harrison, Goodson, McGlennon, Bradshaw (4). NAY: (0). ABSENT: Brown.

- Mr. Harrison convened the Board into Closed Session at 8:09 p.m
- Mr. Harrison reconvened the Board into Open Session at 8:14 p.m.
- Mr. McGlennon made a motion to adopt the Closed Session resolution.

On a roll call vote, the vote was: AYE: Harrison, Goodson, McGlennon, Bradshaw (4). NAY: (0). ABSENT: Brown.

RESOLUTION

CERTIFICATION OF CLOSED MEETING

- WHEREAS, the Board of Supervisors of James City County, Virginia, (Board) has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and
- WHEREAS, Section 2.2-3711 of the Code of Virginia requires a certification by the Board that such closed meeting was conducted in conformity with Virginia law.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of lames City County, Virginia, hereby certifies that, to the best of each member's knowledge: i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies; and, (ii) only such public business matters were heard, discussed, or considered by the Board as were identified in the motion, Section 2.2-371 I(A)(1), to consider personnel matters, the appointment of individuals to County boards and/or commissions.

Mr. Harrison and Mr. Bradshaw thanked Virginia Hartmann for her service as a member on the Rural Lands Study Committee.

Mr. Bradshaw made a motion to appoint George Billups, Jr. to serve on the Rural Lands Study Committee to fill the seat vacated by Ms. Hartmann.

N. ADJOURNMENT

Mr. McGlennon made a motion to adjourn.

On a roll call vote, the vote was: AYE: Harrison, Goodson, McGlennon, Bradshaw (4). NAY: (0). ABSENT: Brown.

At 8:17 p.m., Mr. Harrison adjourned the Board until 7 p.m., December 13,2005.

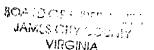
Sanford B. Wanner Clerk to the Board

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NOV 22 2005

ORDINANCE NO. 107A-48



AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA BY AMENDING ARTICLE III, PERSONAL PROPERTY TAX, BY ADDING SECTION 20-13.7, IMPLEMENTATION OF THE 2004-2005 CHANGES TO THE PERSONAL PROPERTY TAX RELIEF ACT OF 1998-SPECIFIC RELIEF.

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 adding Section 20-13.7, Implementation of the 2004-2005 changes to the Personal Property Tax Relief Act of 1998-Specific Relief.

Chapter 20. Taxation

Article III. Personal Property Tax

Sec. 20-13.7. Implementation of the 2004-2005 Changes to the Personal Property Tax Relief Act of 1998-Specfic Relief (PPTRA).

- (a) Purpose; Definitions; Relation to other ordinances
 - (I) The purpose of this ordinance is to provide for the implementation of the changes to PPTRA effected by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.
 - (2) Terms used in this ordinance that have defined meanings set forth in PPTRA shall have the same meanings as set forth in section 58.1-3523 of the Code of Virginia, as amended.
 - (3) To the extent that the provisions of this ordinance conflict with any prior ordinance or provision of the county code, this ordinance shall control.
- *(b) Method of computing and reflecting tax relief:*
 - (I) For tax years commencing in 2006, the county adopts the provisions of Item 503.E of the 2005 Appropriations Act, providing for the computation of tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due but for PPTRA and the reporting of such specific dollar relief on the tax bill.
 - (2) The board shall, by resolution set the percentage of tax relief at such a level that it is anticipated fully to exhaust PPTRA relief funds provided to the county by the commonwealth.

- (3) Personal property tax bills shall set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the general manner in which relief is allocated.
- (c) Allocation of relief among taxpayers
 - (I) Allocation of PPTRA relief **shall** be provided in accordance with the general provisions of this section, as implemented by the specific provisions of the county's annual budget relating to PPTRA relief:
 - (2) Relief shall be allocated in such as manner as to eliminate personal property taxation of each qualifying vehicle with an assessed value of \$1,000 or less.
 - (3) Relief with respect to qualifying vehicles with assessed values of more than \$1,000 shall be provided at a percentage, annually fixed and applied to the first \$20,000 in value of each such qualifying vehicle, that is estimated fully to use all available state PPTRA relief: The percentage shall be established on or before April 15 of each year.
- (d) Transitional provisions.
 - (I) Pursuant to authority conferred in Item 503.0 of the 2005 Appropriations Act, the county treasurer is authorized to issue a supplemental personal property tax bill, in the amount of 100 percent of tax due without regard to any former entitlement to state PPTRA relief: plus applicable penalties and interest, to any taxpayer whose taxes with respect to a qualifying vehicle for tax year 2005 or any prior tax year remain unpaid on January 1, 2006.
 - (2) Penalty and interest with respect to bills issued pursuant to subsection (a) of this section shall be computed on the entire amount of tax owed. Interest shall be computed at the rate provided in section 20-13.2 (c) from the original due date of the tax.

State law references *Code of Va., §58.1-3523, Chapter I of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06 Appropriations Act).

Jay T. Harrison, Sr.

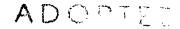
Vice Chairman, Board of Supervisors

SUPERVISOR VOTE
HARRISON AYE
GOODSON AYE
MCGLENNON AYE
BRADSHAW AYE
BROWN ABSENT

ATTEST:

Sanford B. Wanner Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, on this 22nd day of November, 2005.



NOV 322 2005

ORDINANCE NO.107A-49

BOARD OF SHPERMAND

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA BY AMENDING ARTICLE III, PERSONAL PROPERTY TAX, BY ADDING SECTION 20-13.8, FILING ANNUAL RETURNS OF BUSINESS PERSONAL PROPERTY AND MACHINERY AND TOOLS.

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 adding Section 20-13.8, Filing Returns of Business Personal Property and Machinery and Tools.

Chapter 20. Taxation

Article III. Personal Property Tax

Sec. 20-13.8. Filing Annual Returns of Business Personal Property and Machinery and Tools.

Every taxpayer owning business personal property or machinery and tools shall file a tax return on or before May 1 of each year that includes information required by the commissioner of the revenue. If any taxpayer owning business personal property or machinery and tools neglects or refuses to file such return for any year within the time prescribed, the commissioner of the revenue shall, from the best information he can obtain, enter the fair market value of such property and assess the same as if it had been reported to him. A penalty far failure to file a return by May 1 of each year shall be 10 percent of the tax assessable and any such penalty shall become part of the tax.

State law references - Code of Va., §§ 58.1-3518, 58.1-3519, and 58.1-3916

This Ordinance shall become effective on January 1,2006.

Jay T. Harrison, Sr.

Vice chairman, Board of Supervisors

SUPERVISOR VOTE
HARRISON AYE
GOODSON AYE
MCGLENNON AYE
BRADSHAW AYE
BROWN ABSENT

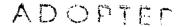
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ATTEST:

Sanford B. Wanner Clerk to the Board

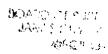
Adopted by the Board of Supervisors of James City County, Virginia, on this 22nd day of November, 2005.

PropertyTax.ord



NOV 23 2005

ORDINANCE NO. 107A-47



AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE II, EXEMPTION OF CERTAIN PERSONS FROM REAL ESTATE TAXES, SECTION 20-10, QUALIFICATIONS FOR EXEMPTION, SECTION 20-11, AMOUNT OF EXEMPTION, AND SECTION 20-12, APPLICATION.

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 20-10, Qualifications for exemption, Section 20-11, Amount of exemption; and Section 20-12, Application.

Chapter 20. Taxation

Article II. Exemption of Certain Persons from Real Estate Taxes

Sec. 20-10. Qualifications for exemption.

Such exemption may be granted for any year following the date that the head of the household and/or his or her spouse occupying such dwelling, to include permanently sited mobile or manufactured homes, as defined in section 36-85.3 Code of Virginia, 1950, and owning title or partial title thereto, becomes permanently and totally disabled or reaches the age of 65 and in addition:

- (a) The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein and of the owners' relatives living in the dwelling does not exceed \$30,000.00 \$35,000.00; provided, that the first \$6,500.00 of income of each relative, other than spouse, or of the owner or owners who is living in the dwelling shall not be included in such total; and
- (b) The net combined financial worth, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding one acre ten acres, upon which it is situated does not exceed \$100,000.00 \$200,000.00.

Sec. 20-11. Amount of exemption.

Any person or persons qualifying under section 20-10 shall be exempt from real estate taxes in an amount not to exceed the annual real estate tax rate multiplied by the first \$80,000.00 \$100,000.00 of assessed real estate value.

Ordinance to Amend and Reordain Chapter 20. Taxation Page 2

Sec. 20-12. Application.

Such affidavit shall be filed on or after the first day of January, but not later than the first day of **May June** of each year in which an exemption is sought except that the commissioner of the revenue is authorized to accept affidavits until the first last day of June for first-time applicants or in the case of hardships.

This Ordinance shall become effective on January 1,2006

Jay T Harrison, Sr.

Vice Chairman, Board of Supervisors

SUPERVISOR VOTE
HARRISON AYE
GOODSON AYE
MCGLENNON AYE
BRADSHAW AYE
BROWN ABSENT

Sanford B. Wanner Clerk to the Board

ATTEST:

Adopted by the Board of Supervisors of James City County, Virginia, on this 22nd day of November, 2005.

REtaxes.ord

NOV 22 2005

ORDINANCE NO.16A-25

BOARD OF SUPERVISORS

JAMES CITY COUNTY

VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 12, LICENSES, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA BY AMENDING ARTICLE I, IN GENERAL, SECTION 12-21, RATES OF LICENSE TAXES AND FEES.

BE IT ORDAINED, by the Board of Supervisors of the County of James City, Virginia that Chapter 12, Licenses, is hereby amended and reordained by amending Section 12-21, Rates of License Taxes and Fees.

Chapter 12. Licenses.

Article I. In General

Sec. 12-21. Rates of license taxes and fees.

Except as may be specifically otherwise provided by this chapter or other law, there shall be an annual license fee of \$30.00 charged to any class of business requiring a license pursuant to this chapter that has gross receipts exceeding \$4,000.00 hut less than \$50,000.00. There shall be an annual license fee of \$50.00 for any business requiring a license pursuant to this chapter that has gross receipts of at leas! \$50,000.00 but less than \$100,000.00. For all businesses requiring a license pursuant to this chapter with gross receipts of \$50,000.\$100,000.00 or more the annual charge shall be either the \$30.00 a \$50.00 license fee or the tax calculated based on the rate set forth below for the class of enterprise listed, whichever is greater. For the purpose of this chapter, gross receipts shall be the aggregate of all gross receipts for all licensable enterprises at a particular place of business.

- (1) For contractors and persons constructing for their own account for sale, \$0.16 cents per \$100.00 of gross receipts;
- (2) For retailers, \$0.20 cents per \$100.00 of gross receipts;
- (3) For financial, real estate and professional services, \$0.58 cents per \$100.00 of gross receipts;
- (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, \$0.36 cents per \$100.00 of gross receipts;
- (5) For wholesalers, \$0.05 cents per \$100.00 of purchases (see section 58.1-3716 of the Code of Virginia for limitations);
- (6) For carnivals, circuses and speedways, \$100.00 for each performance held in this jurisdiction (see section 58.1-3728 of the Code of Virginia for limitations);
- (7) For fortune tellers, clairvoyants and practitioners of palmistry, \$1,000.00 per year;
- (8) For massage clinic or therapist, \$0.36 cents per \$100.00 of gross receipts;

- (9) For itinerant merchants or peddlers, \$500.00 per year (see limitation in section 58.1-3717 of the Code of Virginia);
- (10) For dealers in precious metals, \$0.20 cents per \$100.00 of gross receipts;
- (II) For permanent coliseums, arenas or auditoriums having a maximum capacity in excess of 10,000 persons, open to the public, \$1,000.00 per year (see limitation in section 58.1-3729 of the Code of Virginia);
- (12) For savings and loan associations, \$50.00 per year; and
- (13) For each wholesale druggist license, \$10.00 per year

Any person engaging in such business without the required license shall be guilty of a Class 3 misdemeanor. This license shall not be proratable or transfenable.

This Ordinance shall become effective on January 1,2006.

Jay Tharrison, Sr.

Vice Chairman, Board of Supervisors

SUPERVISOR VOTE
HARRISON AYE
GOODSON AYE
MCGLENNON AYE
BRADSHAW AYE
BROWN ABSENT

ATTEST:

Sanford B. Wanner Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, on this 22nd day of November, 2005.