

SEED TREES

Adopted March 7, 1949--see Volume 5, page 83.

"BE IT RESOLVED BY THE BOARD that Section 549-a-1 of the Code of Virginia as enacted by the 1948 General Assembly relating to pine seed trees, be, and the same hereby, approved as being effective of this date in this County in accordance with the provisions of this act. This order shall be entered on the official records of this Board and it is hereby ordered that an attested copy hereof be sent to the State Forester, Box 1368, University Station, Charlottesville, Virginia."

Ordinance No. 41

ASSESSMENT OF BUILDINGS FOR PART OF A YEAR

Adopted January 5, 1959--see Volume 6, page 21.

"BE IT RESOLVED that all new buildings in James City County shall be assessed when substantially completed and fit for occupancy and enjoyment and the commissioner of the revenue of such county or city shall enter in the books the fair market value of such building; provided, however, that no such partial assessment shall become effective until information as to the date and amount of such assessment is recorded in the office of the official authorized to collect taxes on real property and made available for public inspection. The tax on such new building shall be computed according to the ratio which the portion of the year such building is fit for use, occupancy and enjoyment bears to the entire year."