

OCT 10 1977

ORDINANCE NO. 107

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 BY ADDING A NEW ARTICLE: ARTICLE III, EXEMPTION OF CERTAIN FARM ANIMALS, GRAINS, FARM MACHINERY AND FARM IMPLEMENTS FROM PERSONAL PROPERTY 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 amended by adding a new article: Article III, Exemption of Certain Farm Animals, Grains, Farm Machinery and Farm Implements from Personal Property Taxes.

CHAPTER 18.

TAXATION.

ARTICLE III.


EXEMPTION OF CERTAIN FARM ANIMALS,
GRAINS, FARM MACHINERY AND FARM IMPLEMENTS
FROM PERSONAL PROPERTY TAXES

Section 18-13.

The following farm animals, grains and other feeds used for the nurture of farm animals, farm machinery and farm implements shall be exempt from taxation:

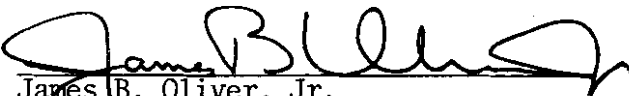
- (a) Horses, mules and other kindred animals.
- (b) Cattle.
- (c) Sheep and goats.
- (d) Hogs.
- (e) Poultry.
- (f) Grains and other feeds used for the nurture of farm animals.
- (g) All farm machinery and farm implements; provided, however, that the exemption shall not include any vehicles licensed under Title 46 of the Code of Virginia, 1950, as amended.

This ordinance shall be in full force and effect on and after
January 1, 1978.



John E. Donaldson, Chairman
Board of Supervisors
James City County, Virginia

ATTEST:



James B. Oliver, Jr.
Clerk to the Board