

DEC 11 1978

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

ORDINANCE NO. 125

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, BY ADDING A NEW SECTION, SECTION 18-7.3, ENTITLED PENALTIES FOR LATE APPLICATION OR FILING.

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 and the same is, hereby, amended and reordained by adding a new section, Section 18-7.3, entitled, "Penalties for Late Application or Filing."

CHAPTER 18

TAXATION

Article 1. In General.

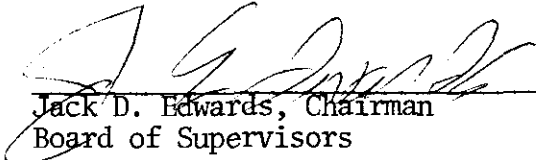
Section 18-7.3. Penalties for late application or filing.

Pursuant to section 58-847 of the Code of Virginia, 1950, as amended, the Board of Supervisors hereby imposes the following penalties for failure to file applications for local license taxes and returns for personal property taxes.

Each person failing to file an application or return for county levies on or before the first day of May shall incur a penalty thereon of ten percent or ten dollars, whichever shall be the greater. Said penalty shall be added to the amount due from such taxpayer on the day after such return or application is due and said penalty shall be accounted for in the settlement when the tax is collected by the treasurer; provided, however, that no penalty shall be incurred for failure to file a return for personal property taxes if such failure was not in any way the fault of the taxpayer.

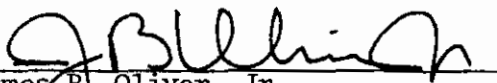
The assessment of such penalty shall not be deemed a defense to any criminal prosecution for failing to make an application for a local license as required by section 9-4 of this code.

This ordinance shall be in full force and effect from and after December 5, 1979.



Jack D. Edwards, Chairman
Board of Supervisors

ATTEST:


James B. Oliver, Jr.
Clerk to the Board

Adopted by the Board of Supervisors, James City County, Virginia, on
this 11th day of December, 1978.