

ORDINANCE NO. 80A-3

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING SECTION 18-7.1, LAND USE ASSESSMENT, SUBPARAGRAPH 1., APPLICATION BY PROPERTY OWNER OF ANY REAL ESTATE.

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, Virginia, be and the same is, hereby, amended and reordained by amending Section 18-7.1., Sub-paragraph 1., entitled, "Application by Property Owner of Any Real Estate."

CHAPTER 18

TAXATION

Article 1. In General.

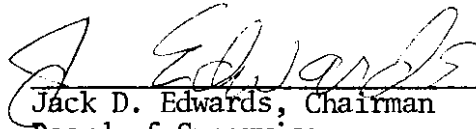
Section 18-7.1. Land use assessment.

The County of James City declares that the preservation of real estate devoted to agricultural, horticultural or forestry uses within its boundaries is in the public interest; and therefore, such qualifying real estate shall be taxed in accordance with the provisions of Article 1.1 of Chapter 15 of Title 58 of the Code of Virginia, 1950, as amended, (hereinafter referred to as the Code) and pursuant to the terms of this ordinance.

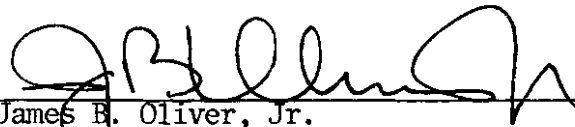
1. Application by property owner of any real estate.
  - a. The owner as defined in Section 58-769.8 of the Code, meeting the criteria set forth in sections 58-769.5(a) or (b) and 58-769.7 (b)(1) of the code, may on or before November 1, of each year, apply to the commissioner of the revenue for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use, under the procedures set forth in section 58-769.9 of the code. Such application shall be on forms provided by the state department of taxation and supplied by the commissioner of the revenue and shall include such additional schedules, photographs and drawings as may be required by the commissioner of the revenue.
  - b. Each application shall be accompanied by a fee of ten dollars (\$10.00) per parcel plus ten cents (\$0.10) per acre or portion thereof contained in such parcel. For purposes of this paragraph contiguous parcels owned by the same applicant or applicants shall be treated as a single application.

- c. A separate application shall be filed for each parcel listed in the land book.
- d. No fee shall be levied for those reapplications by the same owner made in subsequent years for property previously processed under this section.

This ordinance shall be in full force and effect from the day of its adoption.

  
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Jack D. Edwards, Chairman  
Board of Supervisors

ATTEST:

  
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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.