

ADOPTED

APR 22 1985

ORDINANCE NO. 107A-1

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, VIRGINIA, ARTICLE III, EXEMPTION OF CERTAIN FARM ANIMALS, GRAINS, FARM MACHINERY AND FARM IMPLEMENTS FROM PERSONAL PROPERTY TAXES, SECTION 18-13, EXEMPTION GRANTED.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 18, Taxation, is hereby amended and reordained effective January 1, 1986, by amending Article III, Exemption of Certain Farm Animals, Grains, Farm Machinery and Farm Implements From Personal Property Taxes, Section 18-13, Exemption Granted.

Chapter 18. Taxation

Article III. Personal Property Tax

Section 18-13. Tax, valuation, etc., date for tangible personal property, machinery and tools.

Tangible personal property and machinery and tools, except as provided under Section 18-13.2, shall be taxed as of January first of each year. The status of all persons, firms, corporations and other taxpayers liable to taxation on any such property shall be fixed as of such date in each year and the value of such property shall be taken as of such date.

Section 18-13.1. When personal property taxes due and payable.

County taxes on personal property shall be due and payable on or before December fifth of the year in which the same are assessed.

Section 18-13.2. Personal property tax on motor vehicles and trailers; proration thereof.

(a) There shall be a personal property tax at a rate established each year by the Board of Supervisors on motor vehicles and trailers, (hereafter referred to in this section as "taxable property") which have a situs within the county on January first of each year and which acquire a situs within the county on or after January the second of each year. When taxable property acquires a situs within the county on or after January

second, the personal property tax for that year shall be assessed to the owner prorated on a monthly basis for the portion of the tax year during which the taxable property has situs within the county. When taxable property with a situs in the county is transferred to a new owner within the county, the personal property tax shall be assessed to the new owner prorated on a monthly basis for the portion of the tax year during which the new owner owns the taxable property. For purposes of proration, a period of more than one-half of a month shall be counted as a full month and a period of less than one-half of a month shall not be counted. All taxable property shall be assessed as of January first of each year or, if it acquires situs or has its title transferred after January first, as of the first day of the month in which the taxable property acquires situs within the county or has its title transferred. The owner of taxable property acquiring situs within the county or to whom taxable property is transferred shall file a declaration of property ownership to the Commissioner of Revenue within thirty (30) days of the date on which such property acquires a situs within the county or has its title transferred to such owner.

(b) When any taxable property loses its situs within the county or its title is transferred to a new owner, the taxpayer shall from that time be relieved from personal property tax on such taxable property and receive a refund of personal property tax already paid, or a credit against personal property taxes outstanding against the taxpayer, at the option of the Commissioner of Revenue, on a monthly prorated basis, upon application to the Commissioner of Revenue, provided that application is made within one year from the last day of the tax year during which the taxable property lost situs or had its title transferred.

(c) Any person who fails to pay personal property taxes on or before the date due shall incur a penalty of ten (10) percent of the tax due, or ten dollars (\$10.00), whichever is greater, which shall become part of the taxes due. Interest at the rate of eight (8) percent per annum from the first day following the day such taxes are due, shall be paid upon the principal and penalties of such taxes remaining unpaid.

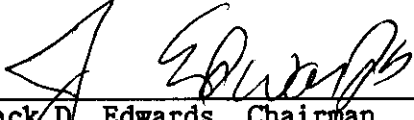
(d) An exemption from this tax and any penalties arising therefrom shall be granted for any tax share or portion thereof during which the property was legally assessed by another jurisdiction and proof is presented to the Commissioner of Revenue indicating that such tax on the assessed property was paid.

Section 18-13.3. Exemption granted.

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.



Jack D. Edwards, Chairman
Board of Supervisors

ATTEST:



James B. Oliver, Jr.
Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia,
this 22nd day of April, 1985.

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SUPERVISOR VOTE

BROWN	AYE
EDWARDS	AYE
MAHONE	NAY
DEPUE	AYE
TAYLOR	NAY