

ADOPTED

ORDINANCE NO. 107A-6

JAN 4 1988

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 VI, REAL ESTATE ASSESSMENT.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 18, Taxation, is hereby amended and reordained by adding Article VI, Real Estate Assessment, Section 18-27. Annual assessment and reassessment of real estate, Section 18-28. Deadline for appeal of assessment to department of real estate assessment and board of equalization, Section 18-29. Board of Equalization - Established, Section 18-30. Board of Equalization - Qualification; appointment, Section 18-31. Board of Equalization - Compensation, Section 18-32. Board of Equalization - Powers; Procedures, and Section 18-33. Board of Equalization - Public notice of hearings.

CHAPTER 18. TAXATION

ARTICLE VI. REAL ESTATE ASSESSMENT

Section 18-27. Annual assessment and reassessment of real estate.

Pursuant to Section 58.1-3253 of the Code of Virginia, 1950, as amended, there shall be an annual assessment and reassessment and equalization of assessments of all real estate in the County, such real estate to be assessed as of January 1 of each year.

Section 18-28. Deadline for appeal of assessment to department of real estate assessment and board of equalization.

Any property owner or lessee of real property in the county shall have the right to appeal any assessment thereof to the county's department of real estate assessment at any time prior to July 1 of the year for which the assessment was made or 90 days after the mailing date of the assessment notice, whichever is later. Any appellant remaining unsatisfied with the action taken on appeal may further appeal to the county's board of equalization by making application at any time prior to August 1 of the year for which the assessment was made or 30 days after the deadline for review by the county's department of real estate assessment, whichever is later. Any appeal not timely filed shall not be considered.

Section 18-29. Board of Equalization - Established.

Pursuant to Section 58.1-3373 of the Code of Virginia, 1950, as amended, there is created in the County of James City a permanent board of equalization which shall be called the James City County Board of Equalization. Such board shall consist of three members appointed by the circuit court for the City of Williamsburg and County of James City, as follows: one for a term of one year, one for a term of two years, and one for a term of three years. As the terms of the initial appointees expire, their successors shall be appointed for terms of three years.

Section 18-30. Board of Equalization - Qualification; appointment.

Members of the board of equalization shall meet the requirements set forth in Section 58.1-3374 of the Code of Virginia, 1950, as amended. Not later than January 15 of each year the Board of Supervisors shall, by resolution, submit the name of at least one qualified freeholder in the County to the circuit court for the City of Williamsburg and County of James City for appointment to the board of equalization pursuant to Section 58.1-3373 of the Code of Virginia, 1950, as amended. The board shall elect a chairman and a secretary from among its members.

Section 18-31. Board of Equalization - Compensation.

Each board of equalization member shall receive as full compensation for services performed the sum of sixty-five dollars per diem, except that the chairman of such board shall receive seventy-five dollars per diem.

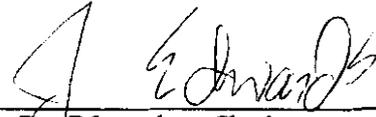
Section 18-32. Board of Equalization - Powers; Procedures.

The board of equalization shall have and may exercise the power to increase, decrease, or affirm any assessment of real estate of which complaint is made and to that end shall have all powers conferred upon boards of equalization by the Code of Virginia. All applications for relief timely

filed shall be finally disposed of by the board not later than 30 days after the deadline for appeal to the board of equalization as set out in Section 18-28. If no applications for relief are received by the deadline for appeal, the board shall be deemed to have discharged its duties for the year unless it deems it appropriate to meet on its own motion.

Section 18-33. Board of Equalization - Public notice of hearings.

Pursuant to Section 58.1-3378 of the Code of Virginia, 1950, as amended, public notice of each sitting of the board of equalization shall be given at least ten days beforehand by publication in a newspaper having general circulation in the county and by posting the notice at the courthouse and at each voting precinct. Such posting shall be done by the sheriff or his deputy. Such notice shall inform the public that the board shall sit at the place or places and on the days named therein for the purpose of equalizing real estate assessments and for the purpose of hearing all complaints of inequalities including errors in acreage in such real estate assessments.



Jack D. Edwards, Chairman  
Board of Supervisors

ATTEST:



David B. Norman  
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
NORMENT	AYE
TAYLOR	AYE
MAHONE	AYE
DEPUE	AYE
EDWARDS	AYE

Adopted by the Board of Supervisors of James City County, Virginia,  
this 4th day of January, 1988.

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M E M O R A N D U M

DATE: December 21, 1987  
TO: The Board of Supervisors  
FROM: Larry W. Davis  
Assistant County Attorney  
SUBJECT: Amendment to Chapter 18, Taxation

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Attached, hereto, is a proposed amendment to Chapter 18, Taxation, establishing a permanent board of equalization and specifying deadlines for appeals of real estate assessments.

Currently the County has a five member board of equalization which is newly appointed by the circuit court each year. The State Code permits a County to create, by ordinance, a permanent board of equalization. Such a permanent board has three members who serve three year terms with one member being up for appointment by the Circuit Court each year. The main advantages of a permanent board are that there should always be two experienced members on the board and that appointees have a clear expectation that their length of service is for more than one year. This will help assure consistent decisions by the board from year to year and will simplify the yearly process of finding citizens willing to serve and getting them qualified for service on the board.

At present, there are no deadlines for a property owner to dispute a tax assessment. As a result the assessment office receives appeals throughout the year which hinders the work on the next year's assessment. A review of the neighboring localities' policies indicates that most localities have some deadline. For example, Newport News requires all appeals to the staff or board of equalization be made by October 1. Hampton requires appeals to the assessment office be made within 45 days. York County requires all appeals be made to the board of equalization by March 31 or within 30 days after the assessment office appeals are completed. And, Williamsburg requires all appeals to the assessment office be made by August 30 and appeals to the board of equalization by September 1.

Staff proposes that a deadline of June 1 or 60 days after the mailing of the assessment notice, whichever is later, be the deadline for appealing any assessment to the real estate assessment office. The current practice is to mail all assessment notices prior to April 1, and accordingly, most property owners will have more than 60 days to consider their assessments before the appeals deadline. In conjunction, staff proposes that all appeals to the board of equalization have a