

ADOPTED

JUL 2 1990

ORDINANCE NO. 107A-12

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, BY AMENDING ARTICLE I. IN GENERAL, BY ADDING SECTION 18-7.3. CORRECTION OF ASSESSMENT, BY AMENDING ARTICLE III. PERSONAL PROPERTY TAX, SECTION 18-13.2. PERSONAL PROPERTY TAX ON MOTOR VEHICLES AND TRAILERS; PRORATION THEREOF.

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 Section 18-7.3. Correction of assessment, and by amending Section 18-13.2. Personal property tax on motor vehicles and trailers; proration thereof.

Chapter 18. Taxation

Article I. In General

Section 18-7.3. Correction of assessment.

Any person, firm or corporation aggrieved by any local assessment on tangible personal property, machinery and tools, merchant's capital, local license tax or real estate may, within five years from the last day of the tax year from which such assessment is made, apply to the commissioner of the revenue for a correction thereof.

State law reference - Application to commissioner of the revenue or other local official for correction, Code of VA §58.1-3980.

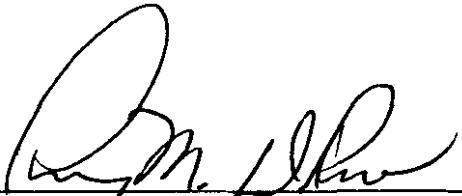
Section 18-13.2. Personal property tax on motor vehicles and trailers;
proration thereof.

(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 the 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 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 the revenue, on a monthly prorated basis, upon application to the commissioner of the revenue.


(c) Any person who fails to pay personal property taxes on or before the date due shall incur a penalty of ten (10) per cent of the tax due, or ten dollars (\$10.00), whichever is greater; provided, however, that the penalty shall in no case exceed the amount of tax due. Said sum shall become part of the taxes due. Interest at the rate of eight (8) per cent 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 the revenue indicating that such tax on the assessed property was paid.



Perry M. DePue
Chairman, Board of Supervisors

ATTEST:



David B. Norman
Clerk to the Board

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

Adopted by the Board of Supervisors of James City County, Virginia,
this 2nd day of July, 1990.

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