

ADOPTED

OCT 2 1995

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

ORDINANCE NO. 107A-18

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE VI, REAL ESTATE ASSESSMENT, SECTION 18-28, DEADLINE FOR APPEAL OF ASSESSMENT TO DEPARTMENT OF REAL ESTATE ASSESSMENT AND BOARD OF EQUALIZATION.

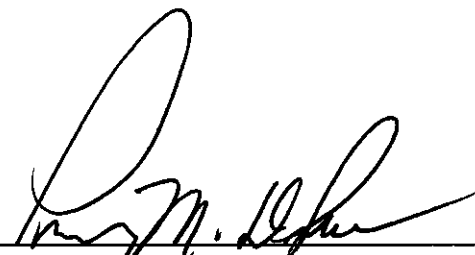
BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 18, Taxation, is hereby amended and reordained by amending Section 18-28, Deadline for appeal of assessment to department of real estate assessment and board of equalization.

Chapter 18. Taxation

Article VI. Real Estate Assessment


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~~ *February* 1 of the year for which the assessment was made or ~~ninety (90)~~ *30* 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~~ *March* 1 of the year for which the assessment was made or ~~thirty~~ *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.



Perry M. DePue, Chairman
Board of Supervisors

ATTEST:



David B. Norman
Clerk to the Board

| <u>SUPERVISOR</u> | <u>VOTE</u> |
|-------------------|-------------|
| SISK | AYE |
| EDWARDS | AYE |
| MAGOON | AYE |
| TAYLOR | NAY |
| DEPUE | AYE |

Adopted by the Board of Supervisors of James City County, Virginia, this 2nd day of October, 1995.