

APR 22 1997

ORDINANCE NO. 107A-25

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 VI, REAL ESTATE ASSESSMENT, SECTION 18-27.1, WHEN REAL PROPERTY TAXES DUE AND PAYABLE.

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 18-27.1, When real property taxes due and payable.

Chapter 18. Taxation

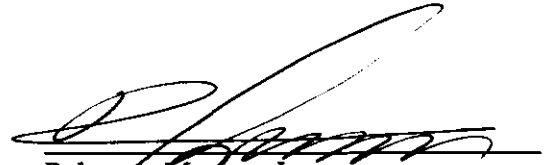
Article VI. Real Estate Assessment

Section 18-27.1. When real property taxes due and payable.

~~County taxes on real property shall be due and payable on or before December fifth of the year in which the same are assessed. County taxes on real property shall be due and payable in two equal installments. One installment shall be due and payable on or before June fifth of the year after such taxes are assessed and the other installment shall be due and payable on or before December fifth of the year such taxes are assessed. There shall be a half year installment payment due on June 5, 1998, based on the January 1, 1997, assessment. This section shall not be construed to prohibit the payment of the whole of any taxes levied against any taxpayer in one lump sum at any time, provided that any penalty and interest that may have accrued on the whole or any part thereof shall be paid therewith.~~


State Law Reference - Code of Va., §58.1-3916.

This ordinance shall become effective on January 1, 1998.



Robert A. Magoon, Jr.  
Chairman, Board of Supervisors

ATTEST:



Sanford B. Wanner  
Clerk to the Board

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

Adopted by the Board of Supervisors of James City County, Virginia, this 22nd day of April,  
1997.

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