

ADOPTED

AUG 18 1997

ORDINANCE NO. 107A-27

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 ADDING ARTICLE IX, EXEMPTION OF CERTAIN AIRPORT PROPERTY, SECTION 18-65, PURPOSE AND INTENT; AND SECTION 18-66, EXEMPTION OF RUNWAYS.

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 IX, Exemption of Certain Airport Property, Section 18-65, Purpose and intent; and Section 18-66, Exemption of runways.

Chapter 18. Taxation

Article IX. Exemption of Certain Airport Property

Section 18-65. Purpose and intent.

The purpose of this Article is to promote the general health, safety, and welfare by offering an inducement to private owners of publicly used airports to maintain facilities in the county.

Section 18-66. Exemption of runways.

(a) Any privately owned airport in the county used by the public and licensed by the State, or any improvements made thereto which are open to the public at no charge is a work of internal improvement.

(b) Runways of privately owned, public use airports shall be exempt from local taxation if available to the public at no charge and licensed by the State.

State law reference -- Authorization by the state to exempt from local taxation any privately owned public use airport if desired by the locality. Code of Va., § 5.1-9.1.



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

ATTEST:



Sanford B. Wanner
Clerk to the Board

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

Adopted by the Board of Supervisors of James City County, Virginia, this 19th day of August,
1997.

airport.ord