

ADOPTED

APR 28 1998

ORDINANCE NO. 107A-28

BOARD OF SUPERVISORS  
JAMES CITY COUNTY  
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE III, PERSONAL PROPERTY TAX, SECTION 20-13.1, WHEN PERSONAL PROPERTY TAXES DUE AND PAYABLE.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation is hereby amended and reordained by amending Section 20-13.1, When personal property taxes due and payable.

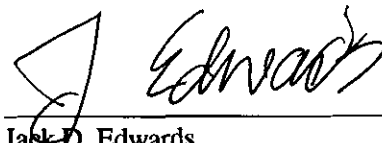
Chapter 20. Taxation

Article III. Personal Property Tax

Sec. 20-13.1. When personal property taxes due and payable.

County taxes on personal property shall be due and payable in two equal ~~pro rata~~ installments on or before June fifth and on or before December fifth of the year in which the same are assessed.

State law reference-Code of Va., §58.1-3916.



Jack D. Edwards  
Chairman, Board of Supervisors

ATTEST:



Sanford B. Wanner  
Clerk to the Board

SUPERVISOR	VOTE
SISK	AYE
MCGLENNON	AYE
BRADSHAW	AYE
NERVITT	AYE
EDWARDS	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 28th day of April, 1998.

MEMORANDUM

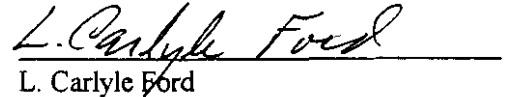
DATE: April 28, 1998  
TO: The Board of Supervisors  
FROM: Betty S. Pettengill, Treasurer  
L. Carlyle Ford, Commissioner of the Revenue  
Leo P. Rogers, Deputy County Attorney  
SUBJECT: Ordinance to Amend Code Section 20-13.1

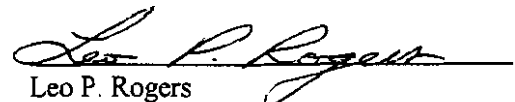
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Attached is a proposed ordinance to change the requirement that personal property taxes be paid in two "equal" installments. In cases where personal property is purchased or sold, the installment payment would not necessarily be equal. Instead, the installment payment would be the pro rata amount based on how long the taxpayer owned the property. In order to accomplish this pro rata payment, the word "equal" is deleted in the proposed ordinance.

We recommend adoption of the proposed ordinance.

  
Betty S. Pettengill

  
L. Carlyle Ford

  
Leo P. Rogers

LPR/gb  
amendord.mem

Attachments