

JUN 28 1998

ORDINANCE NO. 80A-5

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 I, IN GENERAL, SECTION 20-7.1, LAND USE ASSESSMENT; ARTICLE VI, REAL ESTATE ASSESSMENT, SECTION 20-27, ANNUAL ASSESSMENT AND REASSESSMENT OF REAL ESTATE; AND SECTION 20-28, 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 20, Taxation, is hereby amended and reordained by amending Section 20-7.1, Land use assessment; Section 20-27, Annual assessment and reassessment of real estate; and Section 20-28, Deadline for appeal of assessment to department of real estate assessment and board of equalization.

Chapter 20. Taxation

Article I. In General

**Sec. 20-7.1. Land use assessment.**

The County of James City declares that the preservation of real estate devoted to agricultural or horticultural uses within its boundaries is in the public interest; and therefore, such qualifying real estate shall be taxed in accordance with the provisions of article 4 of chapter 32 of title 58.1 of the Code of Virginia, 1950, as amended, (hereinafter referred to as the Code) and pursuant to the terms of this section.

- (1) *Application by property owner of any real estate:*
  - a. The owner, as defined in section 58.1-3234 of the Code, meeting the criteria set forth in sections 58.1-3230 and 58.1-3233 of the Code, may on or before ~~November~~ May 1st of each year apply to the commissioner of the revenue for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use under the

procedures set forth in section 58.1-3236 of the Code. Such application shall be on forms provided by the state department of taxation and supplied by the commissioner of the revenue and shall include such additional schedules, photographs and drawings as may be required by the commissioner of the revenue.

#### Article VI. Real Estate Assessment

##### **Sec. 20-27. Annual assessment and reassessment of real estate.**

Pursuant to section 58.1-3253 of the Code of Virginia, 1950, as amended, there shall be an annual assessment and reassessment and equalization of assessments of all real estate in the county, such real estate to be assessed as of ~~January~~ July 1 of each year.

~~State law reference-Code of Va., §58.1-3011.~~

##### **Sec. 20-28. 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 ~~February~~ August 1 of the year for which the assessment was made or 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 ~~March~~ September 1 of the year for which the assessment was made or 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.

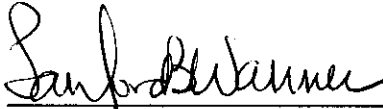
~~State law reference-Code of Va., §58.1-3378.~~

This Ordinance shall become effective on July 1, 1998.



Jack D. Edwards  
Chairman, Board of Supervisors

ATTEST:



Sanford B. Wanner  
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
SISK	AYE
MCLENNON	AYE
BRADSHAW	AYE
NERVITT	AYE
EDWARDS	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 23rd day of June, 1998.