

JUN 27 2000

ORDINANCE NO. 107A-34

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 20-4.1, ABATEMENT OF LEVIES ON BUILDINGS RAZED, DESTROYED, OR DAMAGED BY NATURAL OR ACCIDENTAL EVENTS.

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 20-4.1, Abatement of levies on buildings razed, destroyed, or damaged by natural or accidental events.

Chapter 20. Taxation

Article I. In General

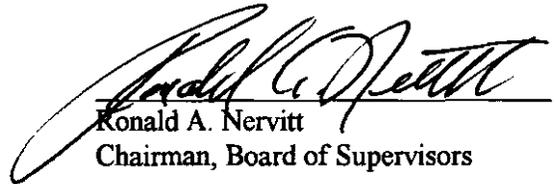
Sec. 20-4.1. Abatement of levies on buildings razed, destroyed, or damaged by natural or accidental events.

Buildings which are razed, destroyed, or damaged due to a natural or accidental event and through no fault of the owner shall receive an abatement for tax levies computed according to the ratio which the portion of the year the building was fit for use, occupancy, or enjoyment bears to the entire year. No such abatement shall occur unless:

1. The destruction or damage to such building decreases its value by \$500 or more;
2. The destruction or damage to such building ~~shall not be repaired during the same calendar year in which it occurred~~ *renders it unfit for use and occupancy for 30 or more days during the year*; and

3. The owner of such building makes application for the abatement within six months of the date on which the building was razed, destroyed, or damaged.

State law reference - Code of Va., §58.1-3222.


Ronald A. Nervitt
Chairman, Board of Supervisors

ATTEST:


Sanford B. Wanner
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
MCLENNON	AYE
HARRISON	ABSENT
GOODSON	AYE
KENNEDY	AYE
NERVITT	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 27th day of June, 2000.