

JUN 25 2002

ORDINANCE NO. 107A-39

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, BY AMENDING SECTION 20-13.5, EXEMPTION FROM PERSONAL PROPERTY TAX FOR SPECIALLY EQUIPPED MOTOR VEHICLES.

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 20-13.5, Exemption from personal property tax for specially equipped motor vehicles.

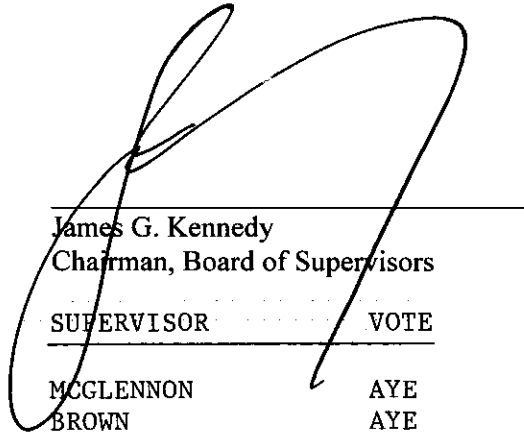
Chapter 20. Taxation

Article III. Personal Property Tax

**Section 20-13.5. Exemption from personal property tax for specially equipped motor vehicles.**

(a) Motor vehicles specially equipped to provide transportation for physically handicapped individuals shall be exempt from personal property taxation if such motor vehicle is licensed with special plates pursuant to section 46.2-731 of the Code of Virginia, as amended; *or the owner of the vehicle demonstrates to the commissioner of the revenue that the vehicle is regularly used to transport a person who is disabled, as defined in Virginia Code Section 58.1-3506.3, as amended, and that such disabled person resides in the household of the vehicle owner.*

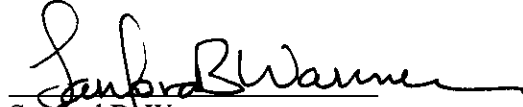
*State law reference - Code of Va. § 58.1-3506.1.*



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James G. Kennedy  
Chairman, Board of Supervisors

ATTEST:



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Sanford B. Wanner  
Clerk to the Board

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SUPERVISOR	VOTE
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MCLENNON	AYE
BROWN	AYE
GOODSON	AYE
HARRISON	AYE
KENNEDY	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 25th day of June,  
2002.