

ADOPTED

JUL 27 2010

ORDINANCE NO. 107A-59

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 ADDING SECTION 20-13.10, EXEMPTION FOR POLLUTION CONTROL EQUIPMENT.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended by adding Section 20-13.10, Exemption for pollution control equipment.

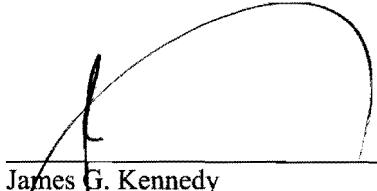
Chapter 20. Taxation

Article III. Personal Property Tax

***Sec. 20-13.10. Exemption for pollution control equipment.***

*Certified pollution control equipment and facilities, as defined by the Code of Virginia section 58.1-3660, 1950, as amended, shall constitute a separate class of personal property and shall be exempt from local taxation as tangible personal property or machinery and tools, if the owner of the equipment and facilities provides, to the commissioner of the revenue, written verification of certification from the state certifying authority, as defined by section 58.1-3660, that the equipment or facilities have met all requirements qualifying the equipment or facilities for exemption from taxation.*

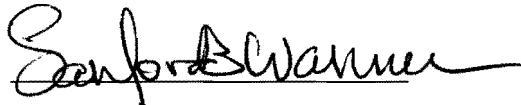
***State law reference-Code of Va. § 58.1-3660.***



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James G. Kennedy  
Chairman, Board of Supervisors

ATTEST:



Sanford B. Wanner  
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
MCLENNON	AYE
GOODSON	AYE
ICENHOUR	AYE
JONES	AYE
KENNEDY	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 27th day of July,  
2010.

PollutionCtl\_ord