

ADOPTED

JUL 10 2012

Board of Supervisors
James City County, VA

ORDINANCE NO. 107A-63

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING SECTION 20-28, DEADLINE FOR APPEAL OF ASSESSMENT TO DEPARTMENT OF REAL ESTATE ASSESSMENT AND BOARD OF EQUALIZATION; AND SECTION 20-32, SAME – POWERS; PROCEDURES.

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 20-28, Deadline for appeal of assessment to department of real estate assessment and board of equalization; and Section 20-32, Same – Powers; procedures.

Chapter 20. Taxation

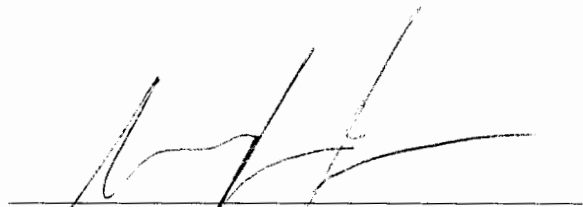
Section 20-28. Deadline for appeal of assessment to department of real estate assessment and board of equalization.

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 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 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. *Any appellant unsatisfied with the action taken by the board of equalization may appeal such decision to the circuit court; however, timely appeal to, and final disposition by the county's board of*

equalization shall be a prerequisite to the jurisdiction of the circuit court in hearing any application for relief made under this article.

Sec. 20-32. Same-Powers; procedures.

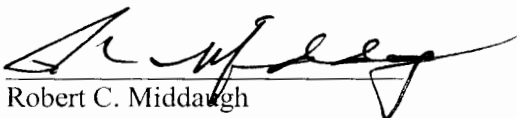
The board of equalization shall have and may exercise the power to increase, decrease or affirm any assessment of real estate of which complaint is made, and to that end shall have all powers conferred upon boards of equalization by the Code of Virginia. *All appeals to the board of equalization shall be heard no sooner than 45 days after written notice was given to the appealing taxpayer in satisfaction of section 58.1-3331(E) of the Code of Virginia; and Aall applications for relief timely filed shall be finally disposed of by the board not later than ~~30 days after the deadline for appeal to the board of equalization as set out in section 20-28~~ 75 days after such notice was given.* If no applications for relief are received by the deadline for appeal, the board shall be deemed to have discharged its duties for the year unless it deems it appropriate to meet on its own motion.



Mary K. Jones
Chairman, Board of Supervisors

<u>SUPERVISOR</u>	<u>VOTE</u>
MCGLENNON	AYE
ICENHOUR	AYE
KALE	AYE
KENNEDY	AYE
JONES	AYE

ATTEST:



Robert C. Middaugh
Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of July,
2012.