

ADOPTED

DEC 13 2016

ORDINANCE NO. 107A-67

Board of Supervisors
James City County, VA

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, SECTION 20-13.8, FILING ANNUAL RETURNS OF BUSINESS PERSONAL PROPERTY AND MACHINERY AND TOOLS.


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 Article III, Personal Property Tax, Section 20-13.8, Filing annual returns of business personal property and machinery and tools.

Chapter 20. Taxation

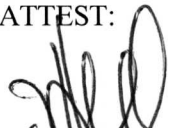
Article III. Personal Property Tax

Section 20-13.8. Filing annual returns of business personal property and machinery and tools.

Every taxpayer owning business personal property or machinery and tools shall file a tax return on or before May 1 of each year that includes information required by the commissioner of the revenue. If any taxpayer owning business personal property or machinery and tools neglects or refuses to file such return for any year within the time prescribed, the commissioner of the revenue shall, from the best information he can obtain, enter the fair market value of such property and assess the same as if it had been reported to him. Any person failing to file a return by May 1 of each year, or the first day thereafter which is not a Saturday, Sunday, or a legal holiday shall incur a penalty of ten percent of the ~~assessed tax past due, or \$10.00, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable.~~ ~~In addition thereto, interest at the rate prescribed in section 20-7.4, shall commence the first day of the month following the month in which the return was required to be filed.~~ *assessed tax past due, or \$10.00, whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax assessable. In addition thereto, interest at the rate prescribed in section 20-7.4, shall commence the first day of the month following the month in which the return was required to be filed.*


Michael J. Hipple
Chairman, Board of Supervisors

ATTEST:


Bryan N. Hill
Clerk to the Board

	VOTES		
	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
MCLENNON	✓	___	___
LARSON	✓	___	___
ONIZUK	✓	___	___
SADLER	<u>Absent</u>	___	___
HIPPLE	✓	___	___

Adopted by the Board of Supervisors of James City County, Virginia, this 13th day of December, 2016.