

ADOPTED

MAY 14 2024

Board of Supervisors
James City County, VA

ORDINANCE NO. 107A-75

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE VI, REAL ESTATE ASSESSMENT, SECTION 20-27.1, WHEN REAL PROPERTY TAXES DUE AND PAYABLE.

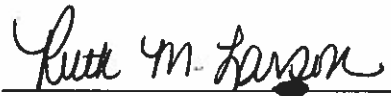
BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended and reordained by amending Article VI, Real Estate Assessment, Section 20-27.1, When real property taxes due and payable.

Chapter 20. Taxation

Article VI. Real Estate Assessment

Sec. 20-27.1. When real property taxes due and payable.

- (a) County taxes on real property shall be due and payable in two equal installments. One installment shall be due and payable on or before June fifth of the year after such taxes are assessed and the other installment shall be due and payable on or before December fifth of the year such taxes are assessed. This section shall not be construed to prohibit the payment of the whole of any taxes levied against any taxpayer in one lump sum at any time, provided that any penalty and interest that may have accrued on the whole or any part thereof shall be paid therewith.
- (b) *Following any fiscal year in which the county reports a surplus of revenue from real property taxes, the board of supervisors may include provisions in its adopted budget by which some or all the previous fiscal year surplus revenue is returned to taxpayers.*



Ruth M. Larson
Chair, Board of Supervisors

ATTEST:



Teresa J. Saeed
Deputy Clerk to the Board

VOTES

	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
NULL	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HIPPLE	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MCGLENNON	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ICENHOUR	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LARSON	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Adopted by the Board of Supervisors of James City County, Virginia, this 14th day of May, 2024.

Sec20-27.1SurpRETx-ord