

ORDINANCE NO. \_\_\_\_\_

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 20-13.8, 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 adding Section 20-13.8, Filing Returns of Business Personal Property and Machinery and Tools.

Chapter 20. Taxation

Article III. Personal Property Tax

**Sec. 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. A penalty for failure to file a return by May 1 of each year shall be 10 percent of the tax assessable and any such penalty shall become part of the tax.*

*State law references - Code of Va., §§ 58.1-3518; 58.1-3519, and 58.1-3916*

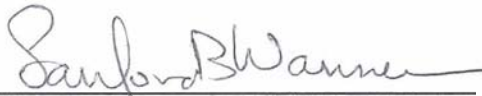
This Ordinance shall become effective on January 1, 2006.



Jay T. Harrison, Sr.  
Vice Chairman, Board of Supervisors

SUPERVISOR	VOTE
HARRISON	AYE
GOODSON	AYE
MCGLENNON	AYE
BRADSHAW	AYE
BROWN	ABSENT

ATTEST:



Sanford B. Wanner  
Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, on this 22nd day of November, 2005.