

ORDINANCE NO.

, BY AMENDING ARTICLE I, IN

GENERAL, SECTION 20-4, ASSESSMENT OF NEW BUILDINGS AND COMPUTATION OF TAX THEREON; WHEN PENALTY ACCRUES FOR NONPAYMENT; SECTION 20-7.1, LAND USE ASSESSMENT; AND SECTION 20-7.2, REFUND OF LEVIES ERRONEOUSLY PAID; BY AMENDING ARTICLE II, EXEMPTION OF CERTAIN PERSONS FROM REAL ESTATE TAXES, SECTION 20-10, QUALIFICATIONS FOR EXEMPTION; AND SECTION 20-11, AMOUNT OF EXEMPTION; ARTICLE VI. REAL ESTATE ASSESSMENT, SECTION 20-27, ANNUAL ASSESSMENT AND REASSESSMENT OF REAL ESTATE; SECTION 20-27.1, WHEN REAL PROPERTY TAXES DUE AND PAYABLE; AND SECTION 20-28, DEADLINE FOR APPEAL OF ASSESSMENT TO DEPARTMENT OF REAL ESTATE ASSESSMENT AND BOARD OF EQUALIZATION.

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 I, In General, Section 20-4, Assessment of new buildings and computation of tax thereon; when penalty accrues for nonpayment; Section 20-7-1, Land use assessment; and Section 20-7.2, Refund of levies erroneously paid; by amending Article II, Exemption of Certain Persons from Real Estate Taxes, Section 20-10, Qualifications for exemption; and Section 20-11, Amount of exemption; Article VI. Real Estate Assessment, Section 20-27, Annual assessment and reassessment of real estate; Section 20-27.1, When real property taxes due and payable; and Section 20-28, Deadline for appeal of assessment to department of real estate assessment and board of equalization.

Chapter 20. Taxation

Article I. In General.

Sec. 20-4. Assessment of new buildings and computation of tax thereon; when penalty accrues for nonpayment.

The board of supervisors hereby resolves that all new buildings substantially completed or fit for use and occupancy prior to ~~May 1~~ **November 1** of the year of completion shall be assessed when so completed or fit for use and occupancy, and the ~~commissioner of the revenue~~ **department of real estate assessments** of the county shall enter in the books the fair market value of such building. No partial assessment as provided herein shall become effective until information as to the date and amount of such assessment is recorded in the office of the official authorized to collect taxes on real property and made available for public inspection. The total tax on any such new building for that year shall be the sum of the tax upon the assessment of the completed building, computed according to the ratio which the portion of the year such building is substantially completed or fit for use and occupancy bears to the entire year, and the tax upon the assessment of such new building as it existed on ~~July~~ **January** 1 of that assessment year, computed according to the ratio which the portion of the year such building was not substantially complete or fit for use and occupancy bears to the entire year. With respect to any assessment made under this section after ~~March~~ **September** 1 of any year, the penalty for nonpayment by ~~June~~ **December** 5 shall be extended to ~~August~~ **February** 5 of the succeeding year.

State law reference-Similar provisions, Code of Va., § 58.1-3292, § 58.1-3274.

Sec. 20-7.1. Land use assessment.

The County of James City declares that the preservation of real estate devoted to agricultural or horticultural uses within its boundaries is in the public interest; and therefore, such qualifying real estate shall be taxed in accordance with the provisions of article 4 of chapter 32 of title 58.1 of the Code of Virginia, 1950, as amended, (hereinafter referred to as the Code) and pursuant to the terms of this section.

(1) *Application by property owner of any real estate:*

- a. The owner, as defined in section 58.1-3234 of the Code, meeting the criteria set forth in sections 58.1-3230 and 58.1-3233 of the Code, may on or before ~~May~~ **November** 1 of each year apply to the commissioner of the revenue for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use under the procedures set forth in section 58.1-3236 of the Code. Such application shall be on forms provided by the state department of taxation and supplied by the commissioner of the revenue and shall include such additional schedules, photographs and drawings as may be required by the commissioner of the revenue.
- b. Each application shall be accompanied by a fee of \$10.00 per parcel plus \$0.10 per acre or portion thereof contained in such parcel. For purposes of this paragraph, contiguous parcels owned by the same applicant or applicants shall be treated as a single application.
- c. A separate application shall be filed for each parcel listed in the land book.

- d. No fee shall be levied for those reapplications by the same owner made in subsequent years for property previously processed under this section.

Sec. 20-7.2. Refund of levies erroneously paid.

A refund of any payment made due to an erroneous assessment shall bear interest in the amount of ten percent per annum commencing the first day of the month following the month in which such taxes are due or in which such taxes are paid, whichever is later, ~~but in no event prior to July 1, 1999~~. For the purposes of this paragraph, an erroneous assessment shall mean an assessment that a taxpayer can demonstrate, by clear factual evidence, that he or she was not subject to such assessment for the year in question. No interest shall be paid if the refund is ten dollars or less or if the refund is the result of proration pursuant to section 58.1-351.6 of the Code of Virginia.

Article II. Exemption of Certain Persons from Real Estate Taxes.

Sec. 20-10. Qualifications for exemption.

Such exemption may be granted for any year following the date that the head of the household and/or his or her spouse occupying such dwelling, to include permanently sited mobile or manufactured homes, as defined in section 36-85.3 Code of Virginia, 1950, and owning title or partial title thereto, becomes permanently and totally disabled or reaches the age of 65 and in addition:

- (a) The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein and of the owners' relatives living in the dwelling does

not exceed ~~\$35,000.00~~ \$40,000.00; provided, that the first \$6,500.00 of income of each relative, other than spouse, of the owner or owners who is living in the dwelling shall not be included in such total; and

- (b) The net combined financial worth, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding ten acres, upon which it is situated does not exceed \$200,000.00.

Sec. 20-11. Amount of exemption.

Any person or persons qualifying under section 20-10 shall be exempt from real estate taxes in an amount not to exceed the annual real estate tax rate multiplied by the first ~~\$100,000.00~~ \$110,000.00 of assessed real estate value.

Article VI. Real Estate Assessment

Sec. 20-27. Annual assessment and reassessment of real estate.

Pursuant to section 58.1-3253 of the Code of Virginia, 1950, as amended, there shall be an annual assessment and reassessment and equalization of assessments of all real estate in the county, such real estate to be assessed as of ~~July 1 of each year~~ January 1 of each year, beginning January 1, 2008.

State law reference-Code of Va., §58.1-~~3011~~ 3010.

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

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. ~~There shall be a half year installment payment due on June 5, 1998, based on the January 1, 1997, assessment.~~ 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.

State law reference-Code of Va., §58.1-3916.

Sec. 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 ~~August~~ *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 ~~September~~ *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.

State law reference-Code of Va., §58.1-3378.

John J. McGlennon
Chairman, Board of Supervisors

ATTEST:

William C. Porter, Jr.
Deputy Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, this 9th day of October,
2007.

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