

MEMORANDUM

DATE: March 24, 2009  
TO: The Board of Supervisors  
FROM: Adam R. Kinsman, Deputy County Attorney  
SUBJECT: Ordinance Amendments – James City County Code Chapter 20, Taxation and Chapter 12, Licenses


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Attached for your consideration are two proposed ordinances. These amendments are part of an ongoing effort to update the County Code to conform with changes to State Code.

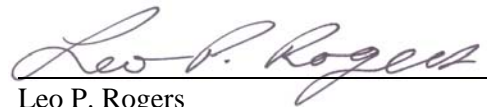
The amendments to Chapter 20 increase the fees charged to cover certain costs associated with the collection of delinquent taxes and bad checks, clarify when assessment of penalties may commence, and add a penalty level for violations.

The amendment to Chapter 12 adds the provision that the Commissioner of the Revenue shall not issue a business or professional license until the applicant has produced satisfactory evidence that all taxes due to the County have been paid.

Staff recommends adoption of the attached ordinances.

  
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Adam R. Kinsman

CONCUR:

  
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Leo P. Rogers

ARK/nb  
Chp20and12\_mem

Attachments