

**BOARD OF SUPERVISORS  
COUNTY OF NEW KENT  
VIRGINIA**

**O-04-14**

At the regular meeting of the Board of Supervisors of the County of New Kent in the Boardroom of the Administration Building in New Kent, Virginia, on the 10th day of March, 2014:

Present:	Vote:
C. Thomas Tiller, Jr.	Aye
James H. Burrell	Aye
Ron Stiers	Aye
W. R. Davis, Jr.	Aye
Thomas W. Evelyn	Aye

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Motion was made by Mr. Burrell, which carried 5:0, to adopt the following ordinance:

**AN ORDINANCE AMENDING THE  
NEW KENT COUNTY CODE OF ORDINANCES  
CHAPTER 66, ARTICLE II, PROPERTY TAXES**

**WHEREAS**, the New Kent County Board of Supervisors (hereafter “Board”) has resolved, by Resolution R-09-09, to empower the Commissioner of Revenue to assess real property in New Kent County biennially; and

**WHEREAS**, the Board, by Ordinance O-25-09, established an orderly process for equalizing the assessed value of real property; and

**WHEREAS**, the Board wishes to amend Article II of Chapter 66 to comply with State Code as well reflect changes in local practice;

**NOW THEREFORE BE IT ORDAINED** that Chapter 66, Article II, of the New Kent County Code be amended as set forth below:

Sec. 66-41. Compensation of board members.

Compensation of members of the board of equalization shall be set ~~on a per diem basis~~ by resolution of the board of supervisors for the time actually engaged in the duties of the board and shall be limited to the number of days, which in the opinion of the

~~board of supervisors is sufficient to complete the work of the board of equalization but in no event more than ninety (90) days.~~

Sec. 66-42. Clerical assistance and expenses.

The Board of Equalization may seasonally employ necessary clerical and other assistants and incur other necessary expenses, all subject, however, to the approval of **and appropriation by** the board of supervisors.

Sec. 66-43. Hearings of the Board of Equalization.

The Board of Equalization shall sit ~~beginning on March 1, or the first day thereafter which is not a Saturday, Sunday or a legal holiday, of each even-numbered year~~ for hearing the applications of property owners for correction of their assessment(s). In no event shall such hearings be held earlier than thirty (30) days after the date the county assessor has completed his hearings. The board of equalization shall provide ten (10) days notice, as required by section 58.1-3373 of the Code of Virginia, of the place and time of its sittings to equalize real estate assessments. All property owners wishing to be heard must file an application for hearing ~~on or before February 28 of each such year or within thirty (30) days of the termination of hearings by the county assessor, whichever is later.~~ Forms for such application shall be available at the office of the county assessor and no property owner who fails to meet the filing deadline shall be heard. The Board of Equalization shall conduct hearings on a continuing basis and conclude its work ~~on or before May 31 of such year. The board of equalization shall conclude its duties~~ by June 30 of the year in which they are **it was** appointed. In the event that the circuit court shall grant an extension of time for the completion of reassessments pursuant to the Code of Virginia section 58.1-3257, all times set out in this section shall automatically be extended likewise.

Sec. 66-44. Records of Board of Equalization.

The Board of Equalization shall keep written minutes of all meetings, and all working papers and evidence presented shall be properly indexed and filed in the office of the county assessor. All such documents and working papers shall remain the property of the county **and are subject to the Records Retention and Disposition Schedules of the Library of Virginia.**

This ordinance shall be effective immediately.

  
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Rodney A. Hathaway  
County Administrator

  
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Thomas W. Evelyn  
Chairman