

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

O-14-03

At the regular meeting of the Board of Supervisors of the County of New Kent in the Board Room of the County Office Building in New Kent, Virginia, on the 8th day of December, 2003:

Present:	Vote:
Dean E. Raynes	Aye
W.R. "Ray" Davis, Jr.	Aye
Rebecca M. Ringley	Aye
James H. Burrell	Aye
Julian T. Lipscomb, Sr.	Aye

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

**AN ORDINANCE AMENDING CHAPTER 66, ARTICLE II
OF THE NEW KENT COUNTY CODE
TO PROVIDE FOR THE ABATEMENT OF LEVIES ON BUILDINGS WHICH ARE
DESTROYED OR DAMAGED BY FORTUITOUS HAPPENINGS**

WHEREAS, many structures in New Kent County have been damaged or destroyed as a result of fortuitous happenings beyond the control of the owner; and

WHEREAS, the owners of these damaged or destroyed structures may benefit from a reduced tax, thereby enabling them to rebuild or repair the damaged buildings; and

WHEREAS, allowing buildings to remain in a damaged or destroyed state presents a danger to health, safety, and general welfare of the inhabitants of New Kent County.

NOW THEREFORE BE IT ORDAINED by the New Kent County Board of Supervisors that, to encourage rebuilding and repairing buildings damaged by Hurricane Isabel and for the health, safety, and general welfare of the inhabitants of the County of New Kent and pursuant to the authority granted in Title 58.1, Chapter 32, § 58.1-3222 of the Code of Virginia, the Code of New Kent shall be amended as follows by adding:

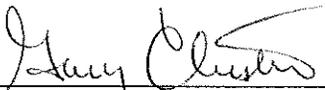
Section 66-119. Abatement of levies on buildings destroyed or damaged by fortuitous happenings.

Buildings which are razed destroyed or damaged due to a fortuitous happening beyond the control of the owner shall receive an abatement for tax levies computed according to the ratio which the portion of the year the building was fit for use, occupancy, and enjoyment bears to the entire year. No such abatement shall occur unless:

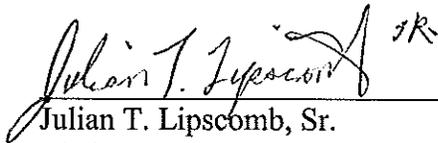
1. The destruction or damage to the building decreases its value by \$500 or more; and
2. The destruction or damage to the building renders the building unfit for use and occupancy for 30 days or more during the year; and
3. The owner of such building makes application for the abatement within six months of the date on which the building was razed, destroyed, or damaged.

This ordinance shall be effective upon the date of adoption.

Adopted this 8th day of December, 2003.



Gary F. Christie
County Administrator



Julian T. Lipscomb, Sr.
Chairman