

# COMMON COUNCIL



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*I, Kari J. Van Diest, Deputy Clerk of the Common Council, hereby certify on this 27<sup>th</sup> day of April 2015, that the following Ordinance is a true and exact copy of one and the same adopted by the Common Council of the City of Winchester, assembled in regular session on the 14<sup>th</sup> day of April 2015.*

## **ARTICLE II. REAL PROPERTY TAX.**

### **DIVISION 1. IMPOSITION OF TAX**

#### **SECTION 27.10. LAND, LOTS, AND BUILDINGS.**

On all tracts of land, lots, and improvements thereon not exempt from taxation there shall be a tax of ninety-~~one~~five cents (\$0.~~915) for every one hundred dollars (\$100.00) of the assessed value thereof for general city and school purposes. All City taxes on real estate for each year shall be due and payable during the year for which the same are assessed in two approximately equal installments as follows:~~

- One-half on or before June fifth; and
- One-half on or before December fifth.

All taxes annually imposed on real estate shall be payable by the persons who on the first day of January in each and every year are the respective owners of record thereof.

(Ord. No. 044-88, 11-15-88; Ord. No. 011-91, 4-23-91; Ord. No. 017-92, 11-10-92; Ord. No. 015-93, 05-06-93; Ord. No. 017-94, 05-10-94; Ord. No. 010-96, 05-14-96; Ord. No. 006-99, 3-30-99; Ord. No. 007-2000, 04-11-00; Ord. No. 011-2001, 04-10-01; Ord. No. 012-2003, 4-22-03; Ord. No. 027-2003, 07-22-03; Ord. No. 013-2004, 4-28-04; Ord. No. 010-2005, 04-12-05; Ord. No. 10-2007, 4-24-2007; Ord. No. 2008-16, 4-8-2008; Ord. No. 2009-13, 4-21-09; Ord. No. 2011-06, 4-12-11; Ord. No. 2012-08, 4-17-12).

#### **Ordinance No. 2015-08**

**ADOPTED** by the Common Council of the City of Winchester on the 14<sup>th</sup> of April 2015.

*Witness my hand and the seal of the City of Winchester, Virginia.*

*Kari J. Van Diest, CMC  
Deputy Clerk of the Common Council*