

1 **Ordinance to Amend the City Code of the City of Hampton, Virginia by Amending**
2 **and Reenacting Chapter 37, "Taxation;" Article II, "Real Estate Taxes;" Division 7,**
3 **"Special Assessments for Local Improvements," Section 37-140, "Elizabeth Lake**
4 **Estates Service District"**
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6 **BE IT ORDAINED** by the City Council of the City of Hampton, Virginia, that Chapter 37,
7 Article II, Division 7, Section 37-140(5) of the City Code of the City of Hampton, Virginia
8 be amended and restated to read as follows:
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10 **Chapter 37 – TAXATION**

11 . . .

12
13 **ARTICLE II. – REAL ESTATE TAXES**

14 . . .

15 **DIVISION 7. – SPECIAL ASSESSMENTS FOR LOCAL IMPROVEMENTS**

16 . . .

17 **Sec. 37-140. Elizabeth Lake Estates Service District.**

18 Pursuant to the Code of Virginia, § 15.2-2400, the Elizabeth Lake Estates Service
19 District is hereby created.

20 . . .

21 (5) *Tax imposed.* There is hereby imposed a tax of six-~~ten~~ cents (\$0.10~~06~~) per one
22 hundred dollars (\$100.00) of assessed value of real property located in the
23 above-described Elizabeth Lake Estates Service District, which tax shall be in
24 addition to all other taxes and fees as may be imposed by law. This tax ~~rate~~
25 shall become effective July 1, 2024~~01~~ and shall continue through June 30,
26 2025~~02~~, ~~and thereafter unless modified by council.~~ For the fiscal year July 1,
27 2002 through June 30, 2003, the tax imposed shall be six cents (\$0.06) per
28 one hundred dollars (\$100.00) of assessed value of real property located in the
29 above-described Elizabeth Lake Estates Service District. For the fiscal year
30 July 1, 2003 through June 30, 2004, the tax imposed shall be six cents (\$0.06)
31 per one hundred dollars (\$100.00) of assessed value of real property located in
32 the above-described service district. In ~~each~~ subsequent fiscal year, s council
33 shall annually consider the tax ~~rate~~ to be imposed as a part of the regular
34 budget process. The tax shall be due and payable in two (2) equal installments
35 as follows: one-half (½) on for before December 5 and one-half (½) on or
36 before June 5.

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38 This ordinance shall be effective and the charges applied to billings made by the
39 City Treasurer on and after July 1, 2024.

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