

AN ORDINANCE No. 21-90

To amend Chapter 21, Taxation, Article I, Division 2, Section 21-5, to authorize the refund of erroneous assessments of taxes without prior approval, to allow for previously approved refunds of erroneous assessments of taxes by successors to the Commissioner of Revenue subject to certain conditions, and to limit the timeframe for refunds.

PUBLIC HEARING: JUNE 23, 2020

WHEREAS, staff has reviewed the code amendments and recommends approval as stated in the executive summary dated June 23, 2020; and

WHEREAS, the Spotsylvania Board of Supervisors held a public hearing, duly advertised in a local newspaper for a period of two weeks, on June 9, 2020 and June 16, 2020, and interested citizens were offered an opportunity to be heard; and

WHEREAS, the general welfare is served by approval of the code amendments.

NOW, THEREFORE, THE BOARD OF SUPERVISORS FOR THE COUNTY OF SPOTSYLVANIA HEREBY ORDAINS:

§ 1. That Chapter 21, Taxation, Article I, Division 2, Section 21-5 be and is hereby **amended and re-ordained** as follows:

Sec. 21-5. - Erroneous assessments and refunds of amounts paid thereafter.

If the commissioner of the revenue is satisfied that he or she has erroneously assessed any applicant with any local tax, he or she shall certify to the treasurer the amount erroneously assessed. If the taxes have not been paid, the applicant shall be exonerated from payment of so much thereof as is erroneous, and if such taxes have been paid, the treasurer or his or her successor in office shall refund to the applicant the amount erroneously paid, together with any penalties and interest paid thereon.

When the commissioner of the revenue who made the erroneous assessment has been succeeded by another person, such person shall have the same authority as the commissioner making the original erroneous assessment provided he or she makes diligent investigation to determine that the original assessment was erroneously made and certifies thereto to the treasurer and to the board of supervisors.

No refund shall be made in any case when application therefor was made more than three years after the last day of the tax year for which such taxes were assessed.

(Ord. No. 21-24, 7-25-95; Ord. No. 21-90, 6-23-20)

State law reference – Authority for above, Code of Virginia, § 58.1-3990.

§ 2. This ordinance shall be in force and effect upon adoption.