

ORDINANCE TO AMEND “THE CODE OF THE COUNTY OF FLUVANNA, VIRGINIA”, BY AMENDING § 20-1-5 TO AUTHORIZE THE TREASURER IN ACCORDANCE WITH VIRGINIA CODE SECTION 58.1-3981(A) TO APPROVE REFUNDS UP TO TEN THOUSAND DOLLARS WITHOUT THE APPROVAL OF THE BOARD OF SUPERVISORS UPON CERTIFICATION OF THE COMMISSIONER OF REVENUE WITH THE CONSENT OF THE COUNTY ATTORNEY THAT SUCH REFUND IS THE RESULT OF AN ERRONEOUS ASSESSMENT

BE IT ORDAINED by the Board of Supervisors of Fluvanna County:

*(1) That The Code of the County of Fluvanna, Virginia is amended by amending § 20-1-5, as follows:*

CHAPTER 20 TAXATION

ARTICLE 1. – IN GENERAL

Sec. 20-1-5. - Treasurer authorized to approve and issue certain tax refunds.

The Treasurer is hereby authorized to approve and issue any refund of taxes pursuant to section 58.1-3981 of the Code of Virginia, up to \$10,000 ~~\$2,500.00~~; provided, however, that no such refund shall be approved or issued except upon the certificate of the Commissioner of Revenue, with consent of the County Attorney, that such refund is owing as the result of an erroneous assessment. The Treasurer shall report each such refund to the Board of Supervisors not later than the last day of the month in which such refund is issued.

(Ord. 8-21-96)

*(2) That the Ordinance shall be effective after adoption.*