

ADOPTED

NOV 16 1983

ORDINANCE NO. 96A-1

**BOARD OF SUPERVISORS
JAMES CITY COUNTY**

**AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 18, TAXATION, OF VIRGINIA
CODE OF THE COUNTY OF JAMES CITY BY AMENDING SECTION 18-7.2, REFUND
OF LEVIES ERRONEOUSLY PAID.**

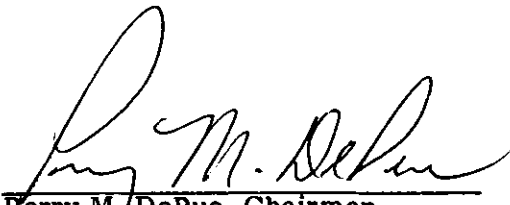
BE IT ORDAINED by the Board of Supervisors of James City County that Chapter 18, Taxation, of the Code of the County of James City be and the same is, hereby, amended and reordained by amending Section 18-7.2, Refund of levies erroneously paid.

Sec. 18-7.2. Refund of levies erroneously paid.

Pursuant to Section 58-1152.1 of the Code of Virginia, 1950, as amended, the board of supervisors hereby provides for the refund of any local levies erroneously assessed on tangible personal property, machinery and tools, or merchant's capital, or a local license tax or real estate.

If upon application, the commissioner of the revenue is satisfied that he or his predecessor in office has erroneously assessed such applicant with any local levies as provided herein, he shall certify to the tax-collecting officer the amount erroneously assessed. If the levies have not been paid, the applicant shall be exonerated from so much thereof as is erroneous, and if such levies have been paid, the tax collecting officer or his successor in office shall refund to the applicant the amount erroneously paid, together with any penalties and interest paid thereon.

No refund shall be made in any case when application therefor was made more than three (3) years after the last day of the tax year for which such taxes were assessed; provided, that if any tax is declared to be unconstitutional by a court of competent jurisdiction, the board of supervisors shall grant a refund of such tax hereunder to all taxpayers, for those years to which the court proceeding was applicable.



Perry M. DePue, Chairman
Board of Supervisors

ATTEST:


James B. Oliver, Jr.
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
DePUE	AYE
FRINK	AYE
EDWARDS	AYE
MAHONE	AYE
TAYLOR	AYE

Adopted by the Board of Supervisors, James City County, Virginia, this
16th day of November, 1983.

/FMM5