

JUN 27 2000

ORDINANCE NO. 107A-35

BOARD OF SUPERVISORS  
JAMES CITY COUNTY  
VIRGINIA

AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 20, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, VIRGINIA, BY AMENDING ARTICLE I, IN GENERAL, SECTION 20-7.2, REFUND OF LEVIES ERRONEOUSLY PAID.

BE IT ORDAINED by the Board of Supervisors of the County of James City, Virginia, that Chapter 20, Taxation, is hereby amended and reordained by amending Article I, In General, Section 20-7.2, Refund of levies erroneously paid.

Chapter 20. Taxation

Article I. In General

**Sec. 20-7.2. Refund of levies erroneously paid.**

Pursuant to section 58.1-3990 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.

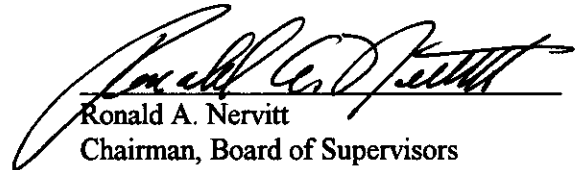
A refund of any payment made ~~on or after July 1, 1999~~, due to an erroneous assessment shall bear interest in the amount of ten percent per annum commencing the first day of the month following the month in which such

taxes are due or in which such taxes are paid, whichever is later, ~~but in no event prior to July 1, 1999~~. For the purposes of this paragraph, an erroneous assessment shall mean an assessment that a taxpayer can demonstrate, by clear factual evidence, that he or she was not subject to such assessment for the year in question. ~~Correction of an assessment due to the sale, transfer or other disposition of property shall not be deemed to be an erroneous assessment. In addition, an assessment which is incorrect due to the action or inaction of a taxpayer shall not be deemed to be an erroneous assessment.~~ *No interest shall be paid if the refund is ten dollars or less or if the refund is the result of proration pursuant to section 58.1-351.6 of the Code of Virginia.*

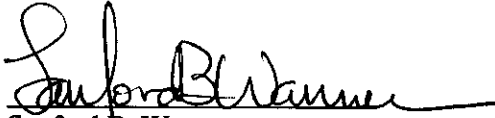
No refund shall be made in any case when application therefor was made more than three years after the last day of the tax year for which such taxes were assessed; provided, that if any tax is declared to be unconstitutional by a court of competent jurisdiction, the board of supervisors shall grant a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

State law reference-Code of Va., §58.1-3916.

*This ordinance shall become effective July 1, 2000.*

  
Ronald A. Nervitt  
Chairman, Board of Supervisors

ATTEST:

  
Sanford B. Wanner  
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
MCGLENNON	AYE
HARRISON	ABSENT
GOODSON	AYE
KENNEDY	AYE
NERVITT	AYE

Adopted by the Board of Supervisors of James City County, Virginia, this 27th day of June, 2000.