



City of Richmond

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Legislation Text

File #: ORD. 2020-088, Version: 1

To repeal City Code § 26-902, concerning erroneous assessments and refunds and exoneration from payment of local taxes, and to amend ch. 26, art. II, div. 1, by adding therein a new § 26-48, for the purpose of authorizing the Director of Finance to refund and exonerate taxpayers from any local tax and requiring approval of any such refund or exoneration by the City Attorney.

THE CITY OF RICHMOND HEREBY ORDAINS:

§ 1. That section 26-902 of the Code of the City of Richmond (2015) be and is hereby **repealed** as follows:

~~[Sec. 26-902. Erroneous assessments; refunds and exoneration from payment.~~

(a) ~~In accordance with Code of Virginia, § 58.1-3990, the Director is authorized to refund any local levies or classes of levies of local license taxes erroneously paid, provided such Director is satisfied that any applicant for refund of such taxes has been assessed with local levies of license taxes, as provided in Code of Virginia, §§ 58.1-3980 and 58.1-3981, and such assessment has been erroneously made by an official authorized to make such assessments. Upon such satisfaction that an assessment or portion thereof is erroneous, the amount erroneously assessed shall be certified. If the levy has not been paid, with approval of the Director of Finance and the City Attorney, the applicant shall be exonerated from payment of so much of the levy as is erroneous; if such levy of license taxes has been paid, with the approval of the Director of Finance and the City Attorney, the applicant shall be refunded the amount erroneously paid, together with any penalties and interest paid thereon.~~

(b) ~~In no event shall a refund be made unless application therefor is made within three years after the last day of the tax year for which the license tax was assessed or one year from the date of the assessment, whichever is later.]~~

§ 2. That Chapter 26, Article III, Division 1 of the Code of the City of Richmond be and is hereby

amended and reordained by **adding there a new** section numbered 26-48 as follows:

Sec. 26-48. Erroneous assessments; refunds and exoneration from payment.

(a) In accordance with Code of Virginia, § 58.1-3990, the Director is authorized to refund any local taxes or classes of levies of local taxes erroneously paid, provided such Director is satisfied that any applicant for refund of such taxes has been assessed with local taxes, as provided in Code of Virginia, §§ 58.1-3980 and 58.1-3981, and such assessment has been erroneously made by an official authorized to make such assessments. Upon such satisfaction that an assessment or portion thereof is erroneous, the amount erroneously assessed shall be certified. If the levy has not been paid, with approval of the Director of Finance and the City Attorney, the applicant shall be exonerated from payment of so much of the levy as is erroneous; if such taxes have been paid, with the approval of the Director of Finance and the City Attorney, the applicant shall be refunded the amount erroneously paid, together with any penalties and interest paid thereon.

(b) In no event shall a refund be made unless application therefor is made within three years after the last day of the tax year for which the tax was assessed or one year from the date of the assessment, whichever is later.

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