CHAPTER 864
Exemptions and Refunds Generally

864.01 Exemptions from penalty and interest.
864.02 Erroneously assessed levies.

CROSS REFERENCES

Tax exempt property - see Code of Va. § 58.1-3600 et seq.
Exemptions from Motor Vehicle License Tax - see B.R. & T. 852.11
Exemptions from Personal Property and Real Estate Tax - see B.R. & T. 860.05, 860.06, 860.065
Exemption for certified solar energy equipment - see B.R. & T. Ch. 868
Exemption and deferral of County Real Estate Tax - see B.R. & T. 872.01 et seq.
Exemption for Transportation District - see S.U. & P.S. 1094.07

864.01 EXEMPTIONS FROM PENALTY AND INTEREST.

(a) Determinations of Fault. Where a taxpayer establishes that his or her failure to pay either a license tax, personal property tax or real estate tax, or any part thereof, or to file a personal property return or a business or professional license application or other return, as required by State law or County ordinance, was not in any way the fault of such taxpayer, he or she shall not be required to pay any corresponding penalty or interest otherwise owing as the result of such nonpayment or failure to file. This provision shall be administered by the County Treasurer and the County Commissioner of the Revenue as their jurisdictional interests appear, provided that matters of late filing which do not involve matters of late payment are solely the jurisdictional responsibility of the Commissioner of the Revenue.

If the County Treasurer determines, pursuant to this section, that the taxpayer's failure to pay a tax when due was not the fault of the taxpayer, then the taxpayer shall, within thirty days after written notification from the Treasurer that such taxes are due, pay all such taxes. If such taxes have not been paid to the County by the close of business on the thirtieth day after written notification from the Treasurer, or by the first business day thereafter if the thirtieth day is not a business day, there shall be due and owing by the taxpayer to the County a penalty in the amount specified in Section 860.02. Any such penalty when so assessed shall become a part of the tax. Interest on such tax shall be computed as specified in Section 860.03 of these Ordinances.

(b) Transfer of Real Property. If a transfer of real property ownership occurs after January 1 of a tax year, and a real estate tax bill has been mailed pursuant to Sections 58.1-3281 and 58.1-3912 of the Code of Virginia, the Treasurer, upon ascertaining that a property transfer has occurred in the tax year or the next ensuing tax year, may invalidate a bill sent to the prior owner and reissue the bill to the new owner as permitted by Section 58.1-3912. No penalty for failure to pay any tax for any such assessment shall be imposed if the tax is paid within two weeks after the notice thereof is mailed.
(Ord. 86-10. Passed 10 20-86; Ord. 04-07. Passed 4-20-04; Ord. 04-10. Passed 6-8-04.)

864.02 ERRONEOUSLY ASSESSED LEVIES.

(a) Refunds. Upon written application by any taxpayer for a refund or exoneration of erroneously assessed levies, if the County Assessor or the Commissioner of the Revenue is satisfied that an applicant has been erroneously assessed with a County levy on real estate, tangible personal property, machinery and tools, merchant's capital or a license tax or capitation tax, the Assessor (with respect to real estate taxes) and the Commissioner (with respect to all other taxes) shall certify to the County Treasurer the amount erroneously assessed. If such erroneously assessed levies have not been paid, the applicant shall be exonerated from payment of so much thereof as is erroneous. If such levies have been paid, the Treasurer shall refund to the applicant the amount erroneously paid, together with any penalties and interest paid thereon.
(Ord. 80-13. Passed 10-20-80.)

(b) Successor to Commissioner of the Revenue. When the County 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 makes diligent investigation to determine that the original assessment was erroneously made and certifies thereto to the County Treasurer and the County Board of Supervisors.

(c) Date of Application. No refund shall be made in any case when application therefor is made more than three years after the last day of the tax year for which the taxes in question were assessed.
(Adopting Ordinance)

(d) Interest. All erroneously assessed and paid County taxes refunded pursuant to this section shall be repaid with interest at the annual rate of ten percent on the total sum of such taxes paid, including any penalty or delinquency interest applicable thereto charged and paid; provided, however, that no interest shall be paid on such refund if (i) the amount of the refund is ten dollars ($10.00) or less, or (ii) the refund is the result of a proration pursuant to Va. Code § 58.1-3516. Such interest shall be computed on a monthly basis beginning with the date such taxes were required to be paid, or were in fact paid, whichever is later.
(Ord. 84-05. Passed 6-18-84; Ord. 04-07. Passed 4-20-04; Ord. 04-10. Passed 6-8-04.)

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