

ADOPTED

SEP 13 1976

**BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA**

ORDINANCE NO. 96

AN ORDINANCE TO AMEND CHAPTER 18, TAXATION, OF THE CODE OF THE COUNTY OF JAMES CITY, ARTICLE I, IN GENERAL, BY ADDING A NEW SECTION, 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, Article I, In General, be and the same is hereby amended by adding a new section, Section 18-7.2, Refund of Levies Erroneously Paid.

CHAPTER 18

TAXATION

Article I. In General.

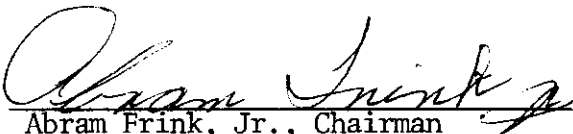
Section 18-7.2. Refund of levies erroneously paid.

Pursuant to Section 58-1152.1 of the Code of Va., 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.

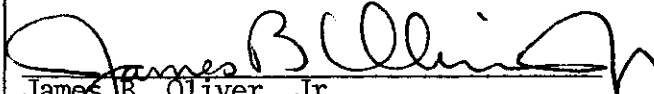
If upon application, the Commissioner of the Revenue is satisfied that he or his predecessor in office has erroneously assessed such applicant with any local levies as provided herein, he shall certify to the tax collecting officer the amount erroneously assessed. If the levies have not been paid, the 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 more than two years have lapsed since payment of the amount erroneously assessed.

This ordinance shall be in full force and effect from the day of its adoption.


Abram Frink, Jr., Chairman
Board of Supervisors

ATTEST:


James B. Oliver, Jr.
Clerk to the Board