

**ORDINANCE**  
**TO AMEND AND REORDAIN SECTION 30-6 OF THE CODE OF THE**  
**CITY OF CHARLOTTESVILLE, TO AUTHORIZE THE TREASURER TO**  
**APPROVE AND ISSUE ANY REFUND UP TO \$10,000 AS THE RESULT**  
**OF AN ERRONEOUS TAX ASSESSMENT**

**BE IT ORDAINED** by the Council of the City of Charlottesville, Virginia, that the Code of the City of Charlottesville, 1990, as amended, Chapter 20 (Taxation), Article I (General), Section 30-6, is hereby amended and reordained as follows:

**CHAPTER 30. TAXATION**

**ARTICLE I. – IN GENERAL**

**Sec. 30-6. Correction of assessments.**

- (a) Any person, firm or corporation assessed by a city official with any local tax authorized by this chapter, and who is aggrieved by any such assessment, may apply to the official who made the assessment for a correction thereof. Such applications shall be governed by the standards and requirements of Chapter 39, Article 5 (§ 58.1-3980 et seq.) of Title 58.1 of the Virginia Code, as may be applicable to the tax in question. Any person assessed with local taxes, aggrieved by any such assessment, may, unless otherwise specifically provided by law, apply for relief to the city's circuit court as provided within § 58.1-3984 of the Code of Virginia.
- (b) In the event that the assessing official determines that they have erroneously assessed an applicant with a local tax, they shall exonerate the applicant from the payment of so much as is erroneously charged, if not already paid into the city treasury. If the assessment has been paid, the city council shall, upon the certificate of the assessing official with the consent of the city attorney that such assessment was erroneous, direct the city treasurer to refund the excess to the taxpayer, with interest if authorized by law. However, the city treasurer is hereby authorized to approve and issue, without the above-referenced certificate, any refund up to *ten thousand two thousand five hundred dollars (\$10,000.00)* ~~(\$2,500.00)~~ resulting from an erroneous assessment.