

**BOARD OF SUPERVISORS  
COUNTY OF NEW KENT  
VIRGINIA**

**O-12-14**

At the regular meeting of the Board of Supervisors of the County of New Kent in the Boardroom of the Administration Building in New Kent, Virginia, on the 14<sup>th</sup> day of October, 2014:

Present:	Vote:
C. Thomas Tiller	Aye
James H. Burrell	Aye
Ron Stiers	Aye
W. R. Davis, Jr.	Aye
Thomas W. Evelyn	Aye

Motion was made by Mr. Burrell, which carried 5:0, to adopt the following ordinance:

**AN ORDINANCE AMENDING  
CHAPTER 66, ARTICLE I, SECTION 5  
OF THE NEW KENT COUNTY CODE**

**WHEREAS**, the Treasurer has requested that the Board of Supervisors review County Code Section 66-5; and

**WHEREAS**, the Board of Supervisors on September 24, 2014 reviewed the Treasurer's proposed changes to the ordinance entitled "Correction and refund of erroneous assessments; and

**WHEREAS**, the Board of Supervisors sought the advice of the Commissioner of Revenue and the Finance Department; and

**WHEREAS**, the Code of Virginia Sections 58.1-3981, allows the County to adopt a limit up to \$2,500.00; and

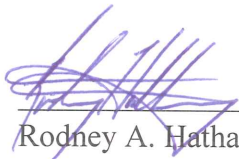
**NOW THEREFORE BE IT ORDAINED** that the New Kent County Code be amended as follows:

Sec. 66-5 Correction and refund of erroneous assessments.

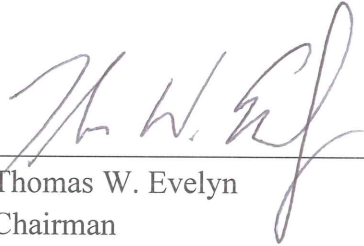
Pursuant to Code of Virginia §58.1-3981, the treasurer is hereby authorized to approve and issue any refund up to ~~\$1,000.00~~ \$2,500.00 due any taxpayer as a result of an erroneous assessment, upon certification of the commissioner of the revenue that such assessment was erroneous and direction ~~to the treasurer~~ by the commissioner of the revenue to the treasurer to refund the excess to the taxpayer with interest if authorized pursuant to Code of Virginia §58.1-3981 or as otherwise authorized, with quarterly reports furnished to the board of supervisors with the receipts and amount of all refunds.

(Ord. No. O-08-00, §14-10, 9-11-2000)

This Ordinance shall be effective upon its adoption.



Rodney A. Hathaway  
County Administrator



Thomas W. Evelyn  
Chairman