

BOARD OF SUPERVISORS  
COUNTY OF NEW KENT  
VIRGINIA

0-08-00

At the regular meeting of the Board of Supervisors of the County of New Kent in the Board Room of the County Office Building in New Kent, Virginia, on the 11<sup>th</sup> day of September 2000:

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| Present:              | Vote: |
|-----------------------|-------|
| Julian T. Lipscomb    | Aye   |
| Rebecca M. Ringley    | Aye   |
| Dean E. Raynes        | Aye   |
| W. R. "Ray" Davis Jr. | Aye   |
| James H. Burrell      | Aye   |

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Motion was made by W. R. "Ray" Davis, Jr., which carried 5:0, to adopt the following ordinance:

**AN ORDINANCE OF NEW KENT COUNTY ALLOWING CORRECTION  
AND REFUND OF ERRONEOUS ASSESSMENTS PURSUANT TO  
SECTION 58.1-3981 OF THE CODE OF VIRGINIA, 1950, AS AMENDED**

Section 14-10 Correction and refund of erroneous assessments

Pursuant to Section 58.1-3981 of the Code of Virginia, 1950, as amended, the Treasurer of New Kent County is hereby authorized to approve and issue any refund up to One Thousand Dollars (\$1,000.00) due any taxpayer as a result of an erroneous assessment, upon certification of the Commissioner of Revenue of New Kent County that such assessment was erroneous and direction to the Treasurer by the Commissioner of Revenue to refund the excess to the taxpayer with interest if authorized pursuant to 58.1-3981 or as otherwise authorized, with quarterly reports furnished to the Board of Supervisors with the receipt(s) and amount of all refunds.

This ordinance becomes effective immediately.

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R. J. Emerson, Jr., AICP  
County Administrator

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James H. Burrell  
Chairman