

ORDINANCE NO. 3838

AN ORDINANCE to add a new Section 3-2-9 (REFUND OF LOCAL TAXES) to Article A (GENERAL PROVISIONS) of Chapter 2 (TAXATION), Title 3 (FINANCE, TAXATION AND PROCUREMENT) of The Code of the City of Alexandria, Virginia, 1981, as amended.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Article A of Chapter 2, Title 3 of The Code of the City of Alexandria, Virginia, 1981, as amended, be, and the same hereby is, amended by adding thereto a new section 3-2-9, to read as follows:

Sec. 3-2-9 Refund of local taxes.

(a) Except as provided in subsection (b), any person who is aggrieved by an assessment of local taxes may apply to the director for correction of the assessment. Application for correction of the assessment shall be made on a form prepared by the director or as otherwise prescribed by the director. When the director is satisfied that an erroneous assessment has been made, he shall reduce the amount of assessed taxes and refund any taxes that have been paid in excess of that amount, together with any penalties and interest that have been paid on that amount.

(b) Any person who is aggrieved by an assessment of real property taxes may apply to the director of the office of real estate assessments for correction of the assessment. Application for correction of the real property assessment shall be made on a form prepared by the director of the office of real estate assessments or as otherwise prescribed by said director. When the director of the office of real estate assessments is satisfied that an erroneous assessment has been made, he shall certify to the director the amount of the erroneous assessment, and the director shall reduce the amount of assessed taxes and refund any taxes that have been paid in excess of that amount, together with any penalties and interest that have been paid on that amount.

(c) In no event may the director reduce an assessment of taxes or refund taxes when the reduction or refund is barred by law.

Section 2. That this ordinance shall become effective upon the date and at the time of its final passage.

PATRICIA S. TICER
Mayor

Final Passage: December 16, 1995