

VIRGINIA ACTS OF ASSEMBLY -- 2006 SESSION

CHAPTER 342

An Act to amend and reenact § 58.1-1826 of the Code of Virginia, relating to judicial appeals of state tax assessments.

[H 772]

Approved March 30, 2006

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-1826 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-1826. Action of court.

If the court is satisfied that the applicant is erroneously or improperly assessed with any taxes *and that the erroneous assessment was not caused by the willful failure or refusal of the applicant to furnish the Department with the necessary information, as required by law*, the court may order that the assessment be corrected. If the assessment exceeds the proper amount, the court may order that the applicant be exonerated from the payment of so much as is erroneously or improperly charged, if not already paid and, if paid, that it be refunded to him. If the assessment is less than the proper amount, the court shall order that the applicant pay the proper taxes and to this end the court shall be clothed with all the powers and duties of the authority which made the assessment complained of as of the time when such assessment was made and all the powers and duties conferred by law upon such authority between the time such assessment was made and the time such application is heard. The court may order that any amount which has been improperly collected be refunded to such applicant. A copy of any order made under this section or § 58.1-1827 correcting an erroneous or improper assessment shall be certified by the clerk of the court to the Tax Commissioner.

2. That the provisions of this act shall be effective for assessments made on or after the effective date of this act.