

# VIRGINIA ACTS OF ASSEMBLY -- 2020 SESSION

## CHAPTER 644

*An Act to amend and reenact §§ 8.01-98 and 58.1-3981 of the Code of Virginia, relating to sale of tax delinquent real property; correction of tax records.*

[H 1581]

Approved April 2, 2020

**Be it enacted by the General Assembly of Virginia:**

**1. That §§ 8.01-98 and 58.1-3981 of the Code of Virginia are amended and reenacted as follows:**

**§ 8.01-98. Sales of land when purchase price insufficient to pay taxes, etc.**

In any proceedings for the sale of real estate or to subject real estate to the payment of debts, it appears to the court that the real estate cannot be sold for enough to pay off the liens of taxes, levies, and assessments returned delinquent against it, and it further appears that the purchase price offered is adequate and reasonable, such sale shall be confirmed, and the court shall decree the payment and distribution of the proceeds of such sale pro rata to the taxes, levies, and assessments due the Commonwealth or any political subdivision thereof, after having first deducted the cost of such proceedings in court. Such decree shall be certified to the ~~clerk of the appropriate court~~ *treasurer* who has charge of the delinquent tax books, and such ~~clerk~~ *treasurer* shall cause the lien of such taxes, levies, and assessments to be marked satisfied upon the list of delinquent lands regardless of whether the same shall have been paid in full.

**§ 58.1-3981. Correction by commissioner or other official performing his duties.**

A. If the commissioner of the revenue, or other official performing the duties imposed on commissioners of the revenue under this title, is satisfied that he has erroneously assessed such applicant with any such tax, he shall correct such assessment. If the assessment exceeds the proper amount, he shall exonerate the applicant from the payment of so much as is erroneously charged if not paid into the treasury of the county or city. If the assessment has been paid, the governing body of the county or city shall, upon the certificate of the commissioner with the consent of the town, city or county attorney, or if none, the attorney for the Commonwealth, that such assessment was erroneous, direct the treasurer of the county, city or town to refund the excess to the taxpayer, with interest if authorized pursuant to § 58.1-3918 or in the ordinance authorized by § 58.1-3916, or as otherwise authorized in that section. However, the governing body of the county, city or town may authorize the treasurer to approve and issue any refund up to \$2,500 as a result of an erroneous assessment.

B. If the assessment is less than the proper amount, the commissioner shall assess such applicant with the proper amount. If any assessment is erroneous because of a mere clerical error or calculation, the same may be corrected as herein provided and with or without petition from the taxpayer. If such error or calculation was made in work performed by others in connection with conducting general assessments, such mistake may be corrected by the commissioner of the revenue.

C. If the commissioner of the revenue, or other official performing the duties imposed on commissioners of the revenue under this title, is satisfied that any assessment is erroneous because of a factual error made in work performed by others in connection with conducting general reassessments, he shall correct such assessment as herein provided and with or without petition from the taxpayer.

D. An error in the valuation of property subject to the rollback tax imposed under § 58.1-3237 for those years to which such tax is applicable may be corrected within three years of the assessment of the rollback tax.

E. A copy of any correction made under this section shall be certified by the commissioner or such other official to the treasurer of his county, city, or town. ~~When an unpaid erroneous assessment of real estate is corrected under this section and such real estate has been sold at a delinquent land sale, the commissioner or such other official making such correction shall certify a copy of such correction to the clerk of the circuit court of his county or city; and such clerk shall note such correction in the delinquent land book opposite the entry of the tract or lot for the year or years for which such correction is made.~~

F. In any action on application for correction under § 58.1-3980, if so requested by the applicant, the commissioner or other such official shall state in writing the facts and law supporting the action on such application and mail a copy of such writing to the applicant at his last known address.