

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3981 of the Code of Virginia, relating to correction of tax*
3 *assessments.*

4 [H 1694]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3981 of the Code of Virginia is amended and reenacted as follows:**

8 § 58.1-3981. Correction by commissioner or other official performing his duties.

9 If such commissioner of the revenue, or other official performing the duties imposed on
10 commissioners of the revenue under this title, is satisfied that he has erroneously assessed such applicant
11 with any such tax he shall correct such assessment. If the assessment exceeds the proper amount, he
12 shall exonerate the applicant from the payment of so much as is erroneously charged if not paid into the
13 treasury of the county or city. If the assessment has been paid, the governing body of the county or city
14 shall, upon the certificate of the commissioner with consent of the town, city or county attorney, or if
15 none, the attorney for the Commonwealth, that such assessment was erroneous, direct the treasurer of
16 the county, city or town to refund the excess to the taxpayer, with interest if authorized pursuant to
17 § 58.1-3991. *However, the governing body of the county, city or town may authorize the treasurer to*
18 *approve and issue any refund up to \$2,500 as a result of an erroneous assessment.*

19 If the assessment is less than the proper amount, the commissioner shall assess such applicant with
20 the proper amount. If any assessment is erroneous because of a mere clerical error or calculation the
21 same may be corrected as herein provided and with or without petition from the taxpayer. If such error
22 or calculation was made in work performed by others in connection with conducting general
23 assessments, such mistake may be corrected by the commissioner of the revenue. An error in the
24 valuation of property subject to the rollback tax imposed under § 58.1-3237 for those years to which
25 such tax is applicable may be corrected within three years of the assessment of the rollback tax.

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

ENROLLED

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