

VIRGINIA ACTS OF ASSEMBLY -- 1999 SESSION

CHAPTER 123

An Act to amend and reenact § 58.1-3980 of the Code of Virginia, relating to applications for corrections of local taxes.

[H 1941]

Approved March 16, 1999

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3980 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3980. Application to commissioner of the revenue or other official for correction.

A. Any person, firm or corporation assessed by a commissioner of the revenue or other official performing the duties imposed on commissioners of the revenue under this title with *any local tax authorized by this title, including, but not limited to, taxes on tangible personal property, machinery and tools, ~~or~~ merchants' capital, transient occupancy, food and beverage, or admissions*, or a local license tax, aggrieved by any such assessment, may, within three years from the last day of the tax year for which such assessment is made, or within one year from the date of the assessment, whichever is later, apply to the commissioner of the revenue or such other official who made the assessment for a correction thereof.

Sections 58.1-3980 through 58.1-3983 shall also apply to erroneous assessments of real estate if the error sought to be corrected in any case was made by the commissioner of the revenue or such other official to whom the application is made.

B. Notwithstanding the provisions of subsection A, an unpaid tangible personal property tax assessment may be appealed to the commissioner of the revenue or other assessing official at any time during which such assessment is collectible under § 58.1-3940, provided the taxpayer can demonstrate by clear factual evidence that he was not subject to the tax for the year in question. If the assessing official is satisfied that the assessment is erroneous, he shall abate the assessment and notify the treasurer or other collecting official of the abatement. Upon receipt of such notice, the treasurer or other collecting official shall forthwith issue a refund or take such other steps as may be necessary to correct the taxpayer's liability accordingly upon the books of the locality.

In the case of an erroneous assessment that has been satisfied in whole or in part through an involuntary payment, an appeal to the assessing official must be made within one year from the date of the involuntary payment. If the assessing official is satisfied that the assessment is erroneous, he shall abate the assessment and notify the treasurer or other collecting official of the abatement. Upon receipt of such notice, the treasurer or other collecting official shall forthwith issue a refund. For purposes of this section, "involuntary payment" means a payment received pursuant to ~~§ 58.1-3952 or § 58.1-520 et seq.~~ *(the Setoff Debt Collection Act (§ 58.1-520 et seq.) or § 58.1-3952.*