

## ORDINANCE NUMBER 2023-



**ORDINANCE AMENDING CHAPTER 78,  
TAXATION, ARTICLE I, IN GENERAL,  
SECTION 78-8, ADMINISTRATIVE REFUNDS,  
OF THE CITY CODE OF THE CITY OF WAYNESBORO, VIRGINIA**

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WAYNESBORO, VIRGINIA THAT:**

1. Chapter 78, Article I, Section 78-8, Administrative Refunds, of the City Code of the City of Waynesboro is hereby amended in its entirety and readopted as follows:

**Sec. 78-8. - Administrative refunds.**

- a. If the Commissioner of Revenue is satisfied that an applicant has been erroneously assessed with any local taxes, as provided in Code of Virginia, sections 58.1-3980 and 58.1-3981, he or she shall certify to the City Treasurer the amount erroneously assessed. When the Commissioner of Revenue who made the erroneous assessment has been succeeded by another person, such person shall have the same authority as the Commissioner making the original erroneous assessment; provided he or she makes diligent investigation to determine that the original assessment was erroneously made and certifies thereto to the City Treasurer and to the City Council.
- b. Upon receipt of the certification provided for in subsection (a), the City Treasurer shall, if the taxes have not been paid, exonerate from payment so much thereof as is erroneous. If such taxes have been paid, City Council hereby authorizes the City Treasurer to approve and issue any refund, upon the certificate of the Commissioner, a refund up to ~~\$2,500~~10,000, as a result of an erroneous assessment. All refunds as a result of an erroneous assessment in excess of ~~\$2,500~~10,000 shall be approved by City Council, upon the certificate of the Commissioner.
- c. No refund shall be made under this Section in any case when application therefor is made more than three (3) years after the last day of the tax year for which such taxes were assessed; provided that, if any tax is declared to be unconstitutional by a court of competent jurisdiction, the City Council may grant a refund of such tax hereunder to all taxpayers for those years to which the court proceeding was applicable.
- d. The Treasurer shall deduct from any such refund any amount owed by the applicant to the City and shall apply such amount to the payment of any delinquent debt of the taxpayer to the City pursuant to and in accordance with the Code of Virginia, section 58.1-535.

- e. If any assessment is erroneous because of a mere clerical error or calculation, the assessment may be corrected as provided in this Section and with or without application from the taxpayer.

2. The City Manager is hereby authorized to take all actions reasonably necessary, including executing such documents as are reasonably necessary, to effectuate and carry out the purposes of this Ordinance.

- 3. This Ordinance shall take effect immediately upon adoption by the City Council.

**CERTIFICATE**

The undersigned Mayor and Clerk of the City Council of the City of Waynesboro, Virginia hereby certify that the foregoing constitutes a true and correct copy of an ordinance entitled Ordinance Amending Chapter 78, Article I, Section 78-8, Administrative Refunds, of the City Code of the City of Waynesboro, Virginia, adopted by the City Council at a meeting held on September 11, 2023.

Introduced: August 28, 2023  
Adopted: September 11, 2023  
Effective: September 11, 2023

[SEAL]

ATTEST: \_\_\_\_\_  
Clerk, City Council  
City of Waynesboro, Virginia

\_\_\_\_\_  
Mayor, City Council  
City of Waynesboro, Virginia