

REVISIONS – BATH COUNTY TAX CODE

CHAPTER 15 – TAXATION & FEES

Article I. – In General

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Sec. 15-9.1. – Procedure for refund of taxes erroneously paid.

- (a) Any person assessed with a local tax aggrieved by an assessment of any tax under this chapter may apply to the commissioner of the revenue for correction thereof 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, to correct such assessment.
- (b) If the commissioner of the revenue 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. If the assessment has been paid, the board of supervisors shall, upon the certificate of the commissioner with the consent of the county attorney that such assessment was erroneous, direct the treasurer to refund the excess to the taxpayer, with interest if authorized by law. No refund may be made of any tax for which the refund was applied for more than three years after the year for which the tax was assessed.
- (c) Notwithstanding the provisions of subsection (b), upon presentation of the certificate of the commissioner of the revenue that a tax has been erroneously assessed, the treasurer is authorized to approve and issue any refund up to two thousand five hundred dollars (\$2,500.00) as a result of an erroneous assessment.