

1 **Ordinance to Amend and Reenact the City Code of the City of Hampton, Virginia**
2 **by Amending Chapter 37, Titled "Taxation," Article I, Titled "In General," Section**
3 **37-2, Titled "Refunds"**

4
5 **BE IT ORDAINED** by the City Council of the City of Hampton, Virginia, that Section 37-
6 2(b) of the City Code of the City of Hampton, Virginia be amended and restated to read
7 as follows:

8 **Sec. 37-2. Refunds.**

9 . . .

10 (b) The city treasurer shall issue refunds of local tax, penalty and interest assessed
11 thereon, owing to a taxpayer due to an erroneous or incorrect assessment,
12 provided that the assessing officer certifies the amount of refund due the taxpayer.
13 No refund in excess of ~~ten~~two thousand ~~five hundred~~ dollars (\$~~102,050~~2,000.00) per
14 ~~assessment~~invoice for tax, penalty and interest shall be made until the amount of
15 the refund is approved by city council in accordance with Code of Virginia § 58.1-
16 3981.

17 . . .