

COUNTY OF YORK

MEMORANDUM

DATE: August 26, 2014 (BOS Mtg. 9/16/14)

TO: York County Board of Supervisors

FROM: James O. McReynolds, County Administrator 

SUBJECT: Request for refund of real property taxes—Fairfield Kingsgate Property Owners Association

Section 21-7.3 of the York County code (which is consistent with Virginia Code § 58.1-3981) allows the Commissioner of the Revenue to make administrative refunds of certain taxes, provided that no refund in excess of \$2,500 shall be issued without the approval of the Board of Supervisors. Attached are requests for tax refunds made by the Fairfield Kingsgate Property Owners Association for two parcels which because they are owned by the homeowners association should have been assessed at zero per Code of Virginia § 58.1-3284.1. Together with applicable interest, the amount of the requested refund is \$6,335.34 for Tax Map No. 009-5-A and \$3,782.19 for Tax Map No. 009-5-A2.

Attached is Resolution R14-113 which, if approved, will authorize the Treasurer to make the appropriate refund to the Fairfield Kingsgate Property Owners Association.

Barnett/3440:swb

Attachments

- Request for Tax Refund
- Resolution R14-113