



## Dinwiddie County Attorney's Office

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### **MEMORANDUM**

TO: Board of Supervisors  
FROM: Tyler Southall, County Attorney  
DATE: July 21, 2020  
SUBJECT: Tax Abatement to Teddy Michael Whitt, Sr.

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### **Background**

The Commissioner of the Revenue has determined that Teddy Michael Whitt, Sr. is owed a tax refund of \$7,200.06 for Veteran's Tax Relief.

Virginia Code Section 58.1-3981 states that "[i]f the commissioner of the revenue, or other official performing the duties imposed on commissioners of the revenue under this title, 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 or city. If the assessment has been paid, the governing body of the county or city shall, upon the certificate of the commissioner with the consent of the town, city or county attorney, or if none, the attorney for the Commonwealth, that such assessment was erroneous, direct the treasurer of the county, city or town to refund the excess to the taxpayer, with interest if authorized pursuant to § 58.1-3918 or in the ordinance authorized by § 58.1-3916, or as otherwise authorized in that section."

The Board of Supervisors has been presented with a certification from the Commissioner of the Revenue and the County Attorney concurs with her.

### **Action**

BE IT RESOLVED that \$7,200.06 be refunded to Mr. Teddy Michael Whitt, Sr. as per the certification of the Commissioner of the Revenue.