



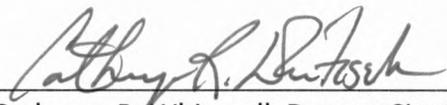
To the Honorable Council  
City of Norfolk, Virginia

March 5, 2019

From: William Rodda, City Assessor  
Real Estate Assessor

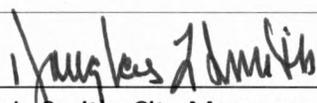
**Subject:** Tanner's Landing Associates, LLC  
Correction of Improper Tax Account and  
Assessed Taxes

Reviewed:

  
Catheryn R. Whitesell, Deputy City Manager

**Ward/Superward:** Citywide

Approved:

  
Douglas L. Smith, City Manager

**Item Number:**

**C-8**

I. **Recommendation:** Adopt Ordinance

II. **Applicant:** City of Norfolk

III. **Description:**

This agenda item is an ordinance directing the City Treasurer to certify that an improper real estate tax account was opened in the name of Tanner's Landing Associates, LLC for certain property that is already part of another real estate tax account. This ordinance will allow the Real Estate Assessor to correct the land book and records, and will allow the Treasurer to be given credit for the taxes associated with the improper account and destroy any related tax tickets for the improper account.

IV. **Analysis**

After researching real estate and tax records, the City Attorney determined that the tax account number 663374, pin 2776-0628 was improperly created in the name of the condominium developer for the boat slips associated with the Tanner's Creek Condominium. The boat slips, per the condominium documents, are considered common elements of the condominium and do not attach to a parcel unless and until specifically assigned to an owner by the condominium association.

V. **Financial Impact**

N/A

VI. **Environmental**

N/A

**VII. Community Outreach/Notification**

The matter has been reviewed with the condominium association's attorney and she has provided outreach to the condominium community.

**VIII. Board/Commission Action**

N/A

**IX. Coordination/Outreach**

This letter and the ordinance have been coordinated with the Real Estate Assessor's Office and the Treasurer's Office.

Supporting Material from the City Attorney's Office:

- Ordinance

Form and Correctness Approved:

By [Signature]  
Office of the City Attorney

Contents Approved:

By [Signature]  
DEPT. Real Estate Assessor

NORFOLK, VIRGINIA

### ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO CERTIFY THAT THE REAL ESTATE TAX ACCOUNT ON THE CITY'S LAND BOOK IN THE NAME OF TANNER'S LANDING ASSOCIATES, LLC WAS IMPROPERLY PLACED THEREON; FOR THE CITY TREASURER TO BE GIVEN CREDIT FOR THE ASSOCIATED TAXES SO IMPROPERLY PLACED; AND DIRECTING THE CITY REAL ESTATE ASSESSOR TO CORRECT THE LAND BOOK ACCORDINGLY.

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WHEREAS, the Real Estate Assessor ("Assessor") for the City of Norfolk ("City") and the Treasurer ("Treasurer") for the City have determined that a real estate tax account number 663374 was erroneously created in the name of Tanner's Landing Associates, LLC for certain real property that is considered part of other real estate for which there are already established real estate tax accounts; and

WHEREAS, for the City, the Assessor is the official tasked with performing the duties of a Commissioner of the Revenue regarding real estate taxes; and

WHEREAS, in accordance with Virginia Code § 58.1-3924, as amended, the Treasurer shall, at the direction of the governing body, certify to the Assessor that certain real estate on the City's land book is improperly placed thereon, and upon such certification the Treasurer shall be given credit for the entire

amount of the taxes associated with this improper placement, may destroy the tax tickets made out for such taxes, and the Commissioner of the Revenue shall correct the land book accordingly; now therefore

BE IT ORDAINED by the Council for the City of Norfolk:

Section 1:- That the Treasurer is hereby directed to certify to the Assessor that the certain real estate tax account number 663374, in the name of Tanner's Landing Associates, LLC, is improperly placed on the City's land book.

Section 2:- That, in accordance with Virginia Code § 58.1-3924, as amended, the Treasurer shall be given credit for the taxes associated with this real estate tax account so certified as improperly placed on the City's land book and the Treasurer may destroy the tax tickets made out for any tax associated with such account.

Section 3:- That upon receipt of the certification, the Assessor is directed to correct the land book accordingly.

Section 4:- That this ordinance shall be in effect from and after the date of its adoption.