



# City of Harrisonburg, Virginia

## Office of the City Manager

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Eric D. Campbell  
City Manager

TO: Ande Banks, Interim City Manager  
FROM: Jeffrey L. Shafer  
DATE: July 25, 2023  
RE: Agenda Item Request

**Summary:** Consider the removal of real estate taxes for 2002 and personal property taxes for 2017

**Background:** The Code of Virginia section 58.1-3940 stipulates the duration for collection of personal property tax as five (5) years. The duration for collection of real estate taxes as twenty (20) years.

**Key Issues:** n/a

**Environmental Impact:** n/a

**Fiscal Impact:** Total collection rates for 2002 real estate taxes – 99.98%. Total collection rate for 2017 personal property taxes – 98.44%.

**Prior Actions:**

**Alternatives:** (a) None  
(b); or  
(c)

**Community Engagement:** n/a

**Recommendation:**

**Attachments:** Delinquent RE list 2002 and PP list 2017, Letter to write-off delinquent taxes

RE:

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**Review:**

*The initiating Department Director will place in Legistar, in sequence of transmittal, the names of each department that must initial their review in order for this item to be placed on the City Council agenda. The completion of review only addresses the readiness of the issue for Council consideration. This does not address the recommendation for approval or denial of the issue.*

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