



City of Harrisonburg, Virginia

Office of the City Manager

409 South Main Street
Harrisonburg, VA 22802
(540) 432-7701 / FAX (540) 432-7778

Kurt D. Hodgen
City Manager

TO: Kurt Hodgen, City Manager
FROM: Karen I. Rose
DATE: May 23, 2017
RE: Refunds of Business, Professional and Occupational License (BPOL) for 2017

Summary: Approval of business, professional and occupational license refunds for 2017

Background: § 58.1-3981 of the Code of Virginia requires City Council approval of any refunds in excess of \$2,500. To provide Council with adequate information to determine approval while also maintaining confidentiality pursuant to Code of Virginia §58.1-3, the business name has been redacted on the Certificate of the Commissioner of the Revenue. The original version of the Commissioner's certification is on file in the Commissioner's office, protected by attorney-client privilege, and will be signed by the City Attorney and provided to the Treasurer following Council approval.

Key Issues:

TAXPAYER A filed a business license renewal form with a check for the entire year. TAXPAYER A filed an Out of Business form with the Commissioner's office in mid May stating the business changed ownership in April 2017. The license was prorated for four months. Amount of refund: \$ 5,617.96.

Environmental Impact: NONE

Fiscal Impact: The city will refund business license in the amount of \$5,617.96 for 2017, plus interest as required by law.

Prior Actions: None

Alternatives: (a) approve and direct business license refund
(b); or

Community Engagement: None



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Recommendation: Staff recommends approval of the application for refund of business license.

Attachments: Certification Letter from Commissioner of Revenue

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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