



*Office of the Treasurer
City of Harrisonburg, Virginia
Jeffrey L. Shafer, Treasurer
409 S. Main St.
Harrisonburg, VA 22801*

July 14, 2023

Mr. Ande Banks, Interim City Manager
Ms. Deanna Reed, Mayor
Honorable Members of City Council
City of Harrisonburg
409 South Main Street
Harrisonburg, VA 22801

RE: Delinquent taxes removed from our books due to
expiration of collection time.

Dear Mr. Banks, Mayor Reed, and Council Members:

In accordance with the 4-1-36 from the Harrisonburg City Code, and 58.1-3940 from the State Code of Virginia, I respectfully request that personal property taxes for the year of 2017 and real estate taxes for the year 2002/2003 be removed from the Treasurer's books as uncollectable.

2002/2003 Real Estate	\$ 1,392.58 (including other fees and P&I)
2017 Personal Property	\$ 178,599.20 (including VLFs, other fees and P&I)

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. At such time the Treasurer shall be given credit for such amounts and shall not be required to make further collections thereon.

****Please note:** Any payments applied after the date of this letter will affect the charge off amount. Also, payments made after the taxes are removed from the active collection accounts are still posted against the remaining balance. We have also recorded judgments against many of the personal property accounts with the General District Court and Circuit Court of Harrisonburg/Rockingham County. This allows us to continue collection of these debts for an additional 20 years.

Respectfully yours,

Jeffrey L. Shafer, MGT
City Treasurer

CC: Ms. Pam Ulmer, Clerk