



**CITY OF HARRISONBURG**  
**COMMISSIONER OF THE**  
**REVENUE**

**KAREN I. ROSE, MCR**

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TO: Ande Banks, City Manager  
FROM: Karen I. Rose, Commissioner of the Revenue  
DATE: November 28, 2023  
RE: Refund of 2023 Business, Professional and Occupational License (BPOL)

**Summary:** Approval of business, professional and occupational license refund for 2023

**Background:** § 58.1-3981 of the Code of Virginia requires City Council approval of any refunds in excess of \$10,000. 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 in 2023 with a check for the entire year. TAXPAYER business changed ownership in Harrisonburg on August 1, 2023 and informed the Commissioner of the Revenue office November 27, 2023. The 2023 business license was prorated for eight (8) months. The new owner has obtained a 2023 business license. Amount of refund: \$ 14,935.94 plus interest.

**Environmental Impact:** n/a

**Fiscal Impact:** The city will refund the business license in the amount of \$14,935.94, plus interest as required by law.

**Prior Actions:** None

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

**Community Engagement:** None

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

**Attachments:** Certification Letter from Commissioner of the 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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