



# City of Harrisonburg, Virginia

## Office of the City Manager

409 South Main Street  
Harrisonburg, VA 22801  
(540) 432-7701 / FAX (540) 432-7778

Eric D. Campbell  
City Manager

TO: Eric Campbell, City Manager  
FROM: Karen I. Rose, Commissioner of the Revenue  
DATE: September 19, 2019  
RE: Real Estate Taxes refund for K & K LLC

**Summary:** Refund of \$3,561.48 for 2016 real estate taxes; \$4,998.00 for 2017 real estate taxes and \$4,998.00 for 2018 real estate taxes.

**Background:** In February 2019, the city real estate office sent out income and expense requests to income producing properties. The owner responded with income information and an independent appraisal on the property. After review of what was provided, the real estate office requested and obtained additional information that lead to a correction of the assessment on the property for the current year and three (3) years back. § 58.1-3981 of the Code of Virginia requires City Council approval of any refunds in excess of \$2,500.

**Key Issues:** Refund of real estate taxes for correction of assessment.

**Environmental Impact:** NONE

**Fiscal Impact:** The city will refund three (3) years of real estate taxes in the amount of \$13,557.48 for 2016-2018, plus interest as required by law.

**Prior Actions:** None

**Alternatives:** (a) approve refund of real estate taxes  
(b); or

**Community Engagement:** None

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



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RE: Refund of Real Estate taxes

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**Attachments:** Letter dated September 19, 2019 from Karen Rose, 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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