



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: July 12, 2017
RE: Refund of Business Personal Property for 2016

Summary: Approval of business personal property for 2016

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 personal property return in 2016 for a large truck. TAXPAYER A also paid the personal property tax. TAXPAYER A billed the lessee and determined that the truck is garaged in Rockingham County. Rockingham County has prepared a supplemental bill for the truck for 2016. Amount of refund: \$ 3,078.35.

Environmental Impact: NONE

Fiscal Impact: The city will refund the business personal property in the amount of \$3,078.35 for 2016, plus interest as required by law.

Prior Actions: None

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

Community Engagement: None



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

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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