



City of Harrisonburg, Virginia

Office of the City Manager

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

Eric D. Campbell
City Manager

TO: Eric Campbell, City Manager
FROM: Chris Brown, City Attorney
DATE: 3/5/18
RE: Real Estate Tax Refund for Mick or Mack, LC

Summary: Refund of \$6,026.67 for 2014 real estate taxes, \$6,428.32 for 2015, \$1,781.53 for 2016, and \$1,235.68 for first half of 2017 real estate taxes paid by Mick or Mack, LC for two parcels of real estate leased to a church.

Background: In February 2013, Mick or Mack LC leased 2400 sq. ft. of property to Iglesia Apostolica Penicostal at 1598-B South Main St (part of Tax Map Parcel Number 10-C-6-9-A)) The landlord is requesting a refund on the real estate taxes. The refund for 2014 taxes is 1,131.29; for 2015 the refund is \$1,177.54; for 2016 the refund is \$1,289.89 and the refund for the first half of 2017 is \$702.83. In December 2005, Mick or Mack LC leased 7500 sq. ft. of the building at 1586 South Main Street ((part of Tax Map Parcel Number 10-C-6-9-A)) to Alethia Church. Alethia remained in the building until October 2014. In November 2014, Centro Cristiano became the new tenant and they defaulted in February 2016. The building was not leased again until December 2017 to Valley Church. The landlord is requesting a refund of the taxes paid on this property. The refund for 2014 is \$4,895.38; the refund for 2015 is \$5,250.78; the refund for 2016 is \$491.64 and the refund for 2017 is \$532.85.

Key Issues: Refund of real estate taxes for property leased to a church. This refund is required by law.

Environmental Impact: n/a

Fiscal Impact: Refund of \$15,472.2

Prior Actions: n/a

Alternatives: (a) Approve refund of real estate taxes
(b); or
(c)

Community Engagement: n/a

Recommendation: The Commissioner of the Revenue and the City Attorney recommend approval of the tax refund.



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Attachments:

Letter dated Feb. 13, 2018 from Karen Rose, Commissioner of the Revenue.

RE:

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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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