



**CITY OF HARRISONBURG
COMMISSIONER OF THE
REVENUE**

KAREN I. ROSE, MCR

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Certificate of the Commissioner of the Revenue

████████████████████ filed amended Machinery and Tools tax returns for the years 2016, 2017, 2018 in December 2019. An extensive audit was performed to verify that assets previously reported in those years were incorrectly classified machinery and tools and were not a part of the actual manufacturing process. The audit reduced the original appeal but still resulted in a refund for 2016, 2017 and 2018 as well as 2019. Pursuant to §58.1-3981 of the Code of Virginia, I certify that this taxpayer is due a refund of machinery and tools tax of \$35,651.87 plus interest at a rate of 4% for overpayment of 2016 business machinery and tools taxes, \$45,925.75 plus interest at a rate of 4% for overpayment of 2017 business machinery and tools taxes, \$14,049.47 plus interest at a rate of 4% for overpayment of 2018 business machinery and tools taxes and \$7,738.83 plus interest at a rate of 4% for overpayment of 2019 business machinery and tools taxes.

Verified by the Commissioner of the Revenue:

Karen I. Rose

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Date: 2-16-21

Consent by City Attorney:

G. Chris Brown

G. Chris Brown

Date: 2-16-21