



*Office of the Treasurer  
City of Harrisonburg, Virginia  
Jeffrey L. Shafer, Treasurer  
345 S. Main St.  
Harrisonburg, VA 22801*

**June 16, 2015**

Mr. Kurt Hodgen, City Manager  
Mr. Christopher Jones, Mayor  
Honorable Members of City Council  
City of Harrisonburg  
345 South Main Street  
Harrisonburg, VA 22801

RE: Delinquent taxes removed from our books due to expiration of collection time.

In accordance with the 4-1-36 from the Harrisonburg City Code, and 58.1-3940 from the State Code of Virginia, I respectfully request that personal property taxes for the year of 2009 and real estate taxes for the year 1994/1995 be removed from the Treasurer's books as uncollectable.

<b>1994/1995 Real Estate</b>	<b>\$ 775.62</b>
<b>2009 Personal Property</b>	<b>\$ 154,237.54</b>

The Code of Virginia section 58.1-3940 stipulates the duration for collection of personal property tax as five (5) years. The duration for collection of real estate taxes as twenty (20) years. At such time the Treasurer shall be given credit for such amounts and shall not be required to make further collections thereon.

**\*\*Please note:** Any payments applied after the date of this letter will affect the charge off amount. Also, payments made after the taxes are removed from the active collection accounts are still posted against the remaining balance. We have also recorded judgments against many of the personal property accounts with the General District Court and Circuit Court of Harrisonburg/Rockingham County. This allows us to continue collection of these debts for an additional 20 years.

Respectfully yours,

Jeffrey L. Shafer, MGT  
City Treasurer

CC: Ms. Erica Kann, Clerk