



**CITY OF HARRISONBURG
COMMISSIONER OF THE
REVENUE**

KAREN I. ROSE, MCR

CTYCOMM@HARRISONBURGVA.GOV

409 SOUTH MAIN STREET, HARRISONBURG, VA 22801

OFFICE (540) 432-7704 • FAX NUMBER: (540) 432-7781

TO: Ande Banks, Interim City Manager
FROM: Karen I. Rose
DATE: September 12, 2022
RE: Refund of Business Licenses for 2022

Summary: Approval of business license refunds for 2022

Background: § 58.1-3981 of the Code of Virginia requires City Council approval of any refunds in excess of \$10,000. 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 license renewal form for one of their locations in Harrisonburg with a check for the entire year. TAXPAYER A filed an Out of Business form with the Commissioner's office in 2022 stating the business ceased operations in Harrisonburg May 31, 2022. The license was prorated for five (5) months. Amount of refund: \$6,930.14.

TAXPAYER A filed a business license renewal form for a second location in Harrisonburg with a check for the entire year. TAXPAYER A filed an Out of Business form with the Commissioner's office in 2022 stating the business ceased operations in Harrisonburg July 22, 2022. The license was prorated for seven (7) months. Amount of refund: \$3,568.80.

Environmental Impact: NONE

Fiscal Impact: The city will refund the two (2) business licenses for TAXPAYER A in the amount of \$10,498.94 , plus interest as required by law.

Prior Actions: None

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



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Prior Actions: None

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Community Engagement: None

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

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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