

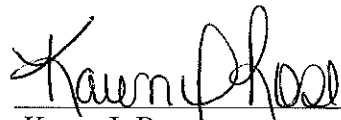


Office of Commissioner of the Revenue  
Karen I. Rose, MCR  
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Phone 540-432-7704 Fax 540-432-7781

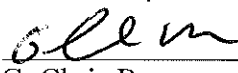
### Certificate of the Commissioner of the Revenue

██████████ reported 2015 assets on the 2017 Business Machinery and Tools return and paid the full assessment timely. A supplemental 2016 machinery and tools bill was generated to include the reported 2015 assets. The Company questioned the supplemental and indicated they filed incorrectly. An audit and physical inspection was conducted. 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 \$44,002.93 plus interest at a rate of 4% for overpayment of 2017 business machinery and tools taxes.

Verified by the Commissioner of the Revenue:

  
\_\_\_\_\_  
Karen I. Rose  
Date: April 2, 2018

Consent by City Attorney:

  
\_\_\_\_\_  
G. Chris Brown  
Date: Apr 2, 2018