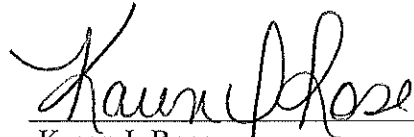




Certificate of the Commissioner of the Revenue

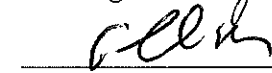
██████████ reported a sport utility vehicle (SUV) to the City of Harrisonburg in 2017 and paid the 2017 business personal property tax on the SUV. When the leasing company billed the lessee, the lessee said it was sold in 2016. The leasing company has provided the City a copy of the bill of sale and is requesting a refund from the City. Another leased vehicle was sold before year end so the \$40 vehicle license fee will be included with the refund of the SUV. Pursuant to §58.1-3981 of the Code of Virginia, I certify that this taxpayer is due a refund of personal property tax of \$2,818.65 plus interest at a rate of 4% for overpayment of 2017 business personal property taxes and an additional \$40 for the vehicle license fee without interest.

Verified by the Commissioner of the Revenue:



Karen I. Rose
Date: February 26, 2018

Consent by City Attorney:



G. Chris Brown
Date: 3/2/18