



City of Harrisonburg, Virginia

Office of the City Manager

409 South Main Street
Harrisonburg, VA 22801
(540) 432-7701 / FAX (540) 432-7778

Eric D. Campbell
City Manager

TO: Eric Campbell, City Manager
FROM: Karen I. Rose
DATE: November 14, 2019
RE: Refund of Business, Professional and Occupational License (BPOL) for 2019

Summary: Approval of business, professional and occupational license refund for 2019

Background: § 58.1-3981 of the Code of Virginia requires City Council approval of any refunds in excess of \$2,500. 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 with a check for the entire year. TAXPAYER A filed an Out of Business form with the Commissioner's office on November 6, 2019 stating the business ceased services in Harrisonburg May 22, 2019. The license was prorated for five (5) months. Amount of refund: \$ 3,444.44.

TAXPAYER B filed a business license renewal form with a check for the entire year. TAXPAYER B filed an Out of Business form with the Commissioner's office on November 7, 2019 stating the business changed ownership in Harrisonburg July 1, 2019. The license was prorated for seven (7) months. Amount of refund: \$ 7,346.06.

Environmental Impact: NONE

Fiscal Impact: The city will refund the business license in the amount of \$10,790.50 for 2019. Only Taxpayer A is entitled to interest as required by law. Taxpayer B was on an estimate, so no interest is due.

Prior Actions: None

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



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Community Engagement: None

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

Attachments: Certification Letter from Commissioner of the 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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