



CITY OF HARRISONBURG
COMMISSIONER OF THE
REVENUE

KAREN I. ROSE, MCR

CTYCOMM@HARRISONBURGVA.GOV

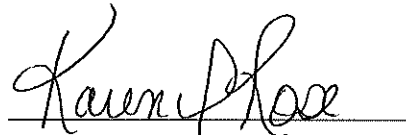
409 SOUTH MAIN STREET, HARRISONBURG, VA 22801

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

Certificate of the Commissioner of the Revenue

████████████████████, requested a refund on 2021 gross receipts reported to the City of Harrisonburg. The company was audited by another Virginia jurisdiction after they opened an operations support office in that jurisdiction in 2020. Based on the Virginia Supreme Court case Ford Motor Credit v. Chesterfield County, the licensee had to use the payroll apportionment method to determine the amount of gross receipts reported in each jurisdiction and therefore reduce the gross receipts reported to Harrisonburg. Pursuant to §58.1-3981 of the Code of Virginia, I certify that this taxpayer is due a refund of \$6,193.56 plus interest at a rate of 6% for overpayment of business license.


Verified by the Commissioner of the Revenue:



Karen I. Rose

Date: October 29, 2021

Consent by City Attorney:



G. Chris Brown

Date: 10/29/2021