



**CITY OF HARRISONBURG
COMMISSIONER OF THE
REVENUE**

KAREN I. ROSE, MCR

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TO: Ande Banks, City Manager
FROM: Karen I. Rose, Commissioner of the Revenue
DATE: February 17, 2023
RE: Refund of 2022 Business, Professional and Occupational License (BPOL)

Summary: Approval of business, professional and occupational license refund 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 in 2022 with a check for the entire year. TAXPAYER business changed ownership in Harrisonburg on February 22, 2022 and informed the Commissioner of the Revenue office February 16, 2023. The 2022 business license was prorated for two (2) months. The new owner has recently obtained a 2022 and 2023 business license. Amount of refund: \$ 14,098.32 plus interest.

Environmental Impact: n/a

Fiscal Impact: The city will refund the business license in the amount of \$14,098.32, plus interest as required by law.

Prior Actions: None

Re: Refund of 2022 Business, Professional and Occupational License (BPOL)

Page 2

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

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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