



# City of Harrisonburg, Virginia

## Office of the City Manager

409 South Main Street  
Harrisonburg, VA 22802  
(540) 432-7701 / FAX (540) 432-7778

Kurt D. Hodgen  
City Manager

TO: Kurt Hodgen, City Manager  
FROM: Karen I Rose  
DATE: June 6, 2016  
RE: Refunds of Business, Professional and Occupational License (BPOL) for 2016

**Summary:** Approval of business, professional and occupational license refunds for 2016

**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 then filed a personal property return that indicated that the business closed in January 2016. While working the personal property return the Commissioner of the Revenue discovered that the license was issued for the entire year and prorated it for one month. Amount of refund: \$ 11,512.55

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 in late April. The license was prorated for four months. Amount of refund: \$ 4,607.30

TAXPAYER C was on an estimate for their 2015 business license. When TAXPAYER C reported their actual receipts for 2015 they had overestimated and overpaid for the 2015 business license. Amount of refund: \$5388.84

TAXPAYER D filed a business license renewal form with a check for the entire year. TAXPAYER D filed an Out of Business form with the Commissioner's office in June stating the business closed the end of April. The license was prorated for four months. Amount of refund: \$3,310.98

**Environmental Impact: NONE**



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**Fiscal Impact:** The city will refund business license in the amount of \$24,819.67 for 2016, plus interest as required by law.

**Prior Actions:** None

**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 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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