



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: February 26, 2018
RE: Refund of Business Personal Property for 2017

Summary: Approval of business personal property refund for 2017

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 personal property return in 2017 for a business use sports utility vehicle (SUV). TAXPAYER A also paid the personal property tax. TAXPAYER A billed the lessee and determined that the SUV had been sold in 2016 and provided proof of the sale. TAXPAYER A is requesting a refund of the personal property and vehicle license fee paid. Also another vehicle was sold during 2017 and the \$40 vehicle license fee will be included with the refund. Amount of refund: \$ 2858.65.

Environmental Impact: NONE

Fiscal Impact: The city will refund the business personal property in the amount of \$2,778.65 for 2017, plus interest as required by law. The vehicle license fees for the SUV and one other vehicle sold before year end for a total of \$80 will be included in the refund without interest payment

Prior Actions: None

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



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Community Engagement: None

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

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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