



CITY OF HARRISONBURG
COMMISSIONER OF THE
REVENUE

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TO: Eric Campbell, City Manager

FROM: Karen I. Rose, Commissioner of the Revenue

DATE: August 3, 2021

RE: Refund of Business, Professional and Occupational License (BPOL) for 2021

Summary: Approval of business, professional and occupational license refund for 2021

Background: § 58.1-3981 of the Code of Virginia requires City Council approval of any refunds in excess of \$5,000. 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 with a check for the entire year. TAXPAYER business changed ownership in Harrisonburg on May 28, 2021. The license was prorated for five (5) months. Amount of refund: \$ 18,885.77.

Environmental Impact: n/a

Fiscal Impact: The city will refund the business license in the amount of \$18,885.77, plus interest as required by law.

Prior Actions: None

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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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