



# CITY OF HARRISONBURG COMMISSIONER OF THE REVENUE

KAREN I. ROSE, MCR  
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409 SOUTH MAIN STREET, HARRISONBURG, VA 22801

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

TO: Eric Campbell, City Manager  
FROM: Karen I. Rose, Commissioner of the Revenue  
DATE: February 27, 2020  
RE: Refund of Business Personal Property Tax for 2019

**Summary:** Approval of business personal property tax refund for 2019

**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 paid for business leased vehicles that had a City of Harrisonburg garage jurisdiction in the Department of Motor Vehicles records. Taxpayer A had reported the vehicles to other localities in Virginia as of January 1<sup>st</sup>. Taxpayer A has verified that the lessees did have the vehicles physically located in those localities and not the City of Harrisonburg. The Commissioner of the Revenue office confirmed that the other localities had taxed Taxpayer A for the same vehicles in 2019. The refund for 2019 is \$7,591.43 plus interest at a rate of 4%.

**Environmental Impact:** n/a

**Fiscal Impact:** The city will refund the business personal property tax in the amount of \$7,591.43 for 2019 plus interest at a rate of 4%.

**Prior Actions:** none

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

**Community Engagement:** n/a



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

**Attachments:** Certification letter from the 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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