



**HARRISONBURG | VA**  
**FRIENDLY BY NATURE**



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August 26, 2025 City Council Meeting

**Title**

Refund of 2024 Business Personal Property (BPP)-Chris Brown, City Attorney

**Summary**

§ 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.

**Recommendation**

Option 1. Approve and direct City Attorney to direct City Treasurer to refund the business license

**Fiscal Impact**

The city will refund the \$22,417.64 plus interest as required by law.

**Context & Analysis**

Taxpayer A filed a business personal property vehicle form in 2024 and reported vehicles as being in the City as of January 1, 2024, and paid the tax on these vehicles in 2024. Taxpayer A informed the Commissioner of the Revenue office on July 29, 2025, that they also reported the vehicles in Shenandoah County in 2024 and paid the tax in that locality. The vehicles are located in Shenandoah and should not have been reported to Harrisonburg. The vehicles were abated from the 2024 personal property records. Amount of refund: \$22,417.64, plus interest.

**Options**

1. Approve and direct business personal property refund
- 2.

**Attachments**

1. Memorandum
2. Redacted Certificate