



City of Harrisonburg, Virginia

Office of the City Manager

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Kurt D. Hodgen
City Manager

TO: Kurt Hodgen, City Manager
FROM: Jeff Shafer, City Treasurer
DATE: June 3, 2016
RE: Agenda Item

Summary: Write-Off Real Estate and Personal Property Taxes

Background: In accordance with Virginia Code 58.1-3940 and Harrisonburg City Code 4-1-36, 1995/1996 Real Estate Taxes and 2010 Personal Property Taxes need to be removed from the Treasurer's books as uncollectable.

Key Issues: Virginia and City Code limits the duration in which local taxes can be collected. 20 years for Real Estate, and 5 years for Personal Property. We have obtained judgments on several personal property accounts that will allow us to continue our efforts to collect for an additional 20 years.

RE:

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Environmental Impact: N/A

Fiscal Impact: N/A

Prior Actions: N/A

Alternatives: (a)
(b); or
(c) Do not adopt ordinance at this time

Community Engagement:

Recommendation:

Attachments: List of delinquent tax accounts for both Real Estate and Personal Property Taxes

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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