

R-2015-20

CITY OF WINCHESTER, VIRGINIA

PROPOSED CITY COUNCIL AGENDA ITEM

CITY COUNCIL/COMMITTEE MEETING OF: 05/12/2015 **CUT OFF DATE:** _____

RESOLUTION X **ORDINANCE** **PUBLIC HEARING**

ITEM TITLE: Refund Win VA Gym, LLC for overpaid business tangible personal property tax

STAFF RECOMMENDATION: Approve

PUBLIC NOTICE AND HEARING:

ADVISORY BOARD RECOMMENDATION:

FUNDING DATA:

INSURANCE:

The initiating Department Director will place below, 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 Director's initials for approval or disapproval address only the readiness of the issue for Council consideration. This does not address the Director's recommendation for approval or denial of the issue.

<u>DEPARTMENT</u>	<u>INITIALS FOR APPROVAL</u>	<u>INITIALS FOR DISAPPROVAL</u>	<u>DATE</u>
1. <u>Finance</u>			
2. <u>Treasurer</u>	<i>[Signature]</i>		<u>4/24/2015</u>
3. <u> </u>			
4. <u> </u>			
5. <u>City Attorney</u>	<i>[Signature]</i>		<u>5/11/2015</u>
6. <u>City Manager</u>	<i>[Signature]</i>		<u>6 May 2015</u>
7. <u>Clerk of Council</u>			

Initiating Official's Signature: *[Signature]* Date 04/24/2015



APPROVED AS TO FORM:
[Signature] 5/11/2015
CITY ATTORNEY

CITY COUNCIL ACTION MEMO

To: Honorable Mayor and Members of City Council
From: Ann T. Burkholder, Commissioner of the Revenue *ATB*
Date: 04/24/2015
Re: Refund for Business tangible personal property taxes

THE ISSUE: Win VA Gym, LLC has requested a refund for overpaid business tangible personal property taxes.

RELATIONSHIP TO STRATEGIC PLAN: This is a matter of fair and equitable taxation.

BACKGROUND: Win VA Gym, LLC over-filed and overpaid business tangible personal property taxes on property owned in the City of Winchester. The taxpayer subsequently submitted an appeal. After careful review of the appeal, the Commissioner of the Revenue accepted the taxpayer's revised filing.

City Code §27-8, in accordance with Code of Virginia §58.1-3981 requires City Council approval of any refunds in excess of \$2,500.00

BUDGET IMPACT: Minimal.

OPTIONS: When appropriate, the office of the Commissioner of the Revenue offers the option of either a credit on the account towards future taxes or a refund.

RECOMMENDATIONS: Pursuant to City Code §27-8, the Commissioner of the Revenue respectfully requests that the City Council, with the consent of the City Attorney, authorize the Treasurer to issue a refund in the amount of \$4,453.72 to Win VA Gym, LLC.



Ann T. Burkholder, Commissioner of the Revenue
15 North Cameron Street
Winchester, VA 22601
Email: commrevenue@winchesterva.gov

Telephone: (540) 667-1815
FAX: (540) 667-8937
TDD: (540) 722-0782
Website: www.winchesterva.gov

Certificate of the Commissioner of the Revenue

Win VA Gym, LLC, dba Gold's Gym – Winchester, over-filed and subsequently overpaid business tangible personal property tax on its property within the City of Winchester.

Pursuant to Code of the City of Winchester §27-8 and §58.1-3981 of the Code of Virginia, I certify that Win VA Gym, LLC is due a refund of \$4,453.72 for overpaid business tangible personal property tax.

Verified by Commissioner of the Revenue:

Ann T. Burkholder

Date: 04/24/2015

Consent by City Attorney:

Anthony C. Williams

Date: 5/7/2015

RESOLUTION

WHEREAS, Win VA Gym, LLC of Winchester has requested a refund of Business Tangible Personal Property Taxes; and

WHEREAS, the office of the Commissioner of the Revenue has certified that Win VA Gym, LLC of Winchester has properly requested and is entitled to this refund; and

WHEREAS, the office of the Commissioner of the Revenue wishes to maintain accurate and equitable tax records.

NOW therefore be it RESOLVED, that Common Council hereby approves the refund of \$4,453.72 for Business Tangible Personal Property Taxes and directs the City Treasurer to refund said amount together with any penalties and interest paid thereon.