

CITY OF WINCHESTER, VIRGINIA

CITY COUNCIL AGENDA ITEM

CITY COUNCIL MEETING OF: December 8, 2015

RESOLUTION ORDINANCE DESCRIPTION/PRESENTATION

ITEM TITLE: Refund for Business Tangible Personal Property Taxes

PUBLIC HEARING DATE:

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 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.

Review:

Ann Burkholder	Completed	11/23/2015 4:19 PM
Anthony Williams	Completed	12/01/2015 9:06 AM
Eden Freeman	Completed	12/02/2015 12:43 PM

Approved as to form:

Ann Burkholder

Ann Burkholder, Commissioner of Revenue 11/23/2015

By: 

Winchester
office of the
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Virginia

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Eden Freeman, City Manager 12/2/2015

CITY COUNCIL ACTION MEMO

To: Honorable Mayor and Members of City Council
From: Ann Burkholder, Commissioner of Revenue
Date: December 8, 2015
Re: Refund for Business Tangible Personal Property Taxes

THE ISSUE: American Rentals, Inc. 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: American Rentals, Inc. 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 \$3,706.65 to American Rentals, Inc.

REFUND FOR BUSINESS TANGIBLE PERSONAL PROPERTY TAXES

WHEREAS, American Rentals, Inc. has requested a refund of Business Tangible Personal Property Taxes; and

WHEREAS, the Office of the Commissioner of the Revenue has certified that American Rentals, Inc. 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 \$3,706.65 for Business Tangible Personal Property Taxes and directs the City Treasurer to refund said amount together with any penalties and interest paid thereon.