NORFOLK

Office of the City Attorney

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January 13, 2015

To the Honorable Council
City of Norfolk, Virginia

R-13

Re: Tax Overpayment
CrossGlobe Transport, Ltd.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to CrossGlobe Transport $3,956.30 based upon the overpayment of Business License Taxes for the tax year 2014, resulting in a refund due of $3,956.30, plus interest.

Respectfully submitted,

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

810 Union Street, Suite 900 • Norfolk, VA 23510
(757) 664-4529 • Fax: (757) 664-4201

12/11/14mr

Form and Correctness Approved:

By _____
Office of the City Attorney

Contents Approved:

By _____
DEPT.

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

$ 3956.30 1000104 4101
Account

_____ 12/15/14
Director of Finance Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO CROSSGLOBE TRANSPORT, LTD. BASED UPON THE OVERPAYMENT OF BUSINESS LICENSE TAXES FOR THE YEAR 2014.

- - -

WHEREAS the Commissioner of the Revenue has determined that business license taxes were erroneously overpaid by CrossGlobe Transport, Ltd. for tax year 2014, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of $3,956.30, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That $3,956.30 is hereby appropriated for a refund to CrossGlobe Transport, Ltd. for tax year 2014;

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to refund to CrossGlobe Transport, Ltd. in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:

CrossGlobe Transport LTD

Account Number
793504/

December 11, 2014

Overview:

CrossGlobe Transport LTD (CTL) moved is operations to Newport News on August 14, 2014. CTL is requesting a pro-rated refund on its 2014 business license in accordance with Virginia Code § 58.1-3710.

In compliance with ***Norfolk Code § 24-7***, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Financial Impact:

The refund reduces the **Business License** revenue by **$3,956.30** for fiscal year 2015.

Conclusion:

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business License** tax over payment of **$3,956.30.**

Certification

I, C. Evans Poston Jr., Commissioner of the Revenue for the City of Norfolk, certify that CTL is due a refund in the amount of *$3,956.30* plus interest as specified by *Norfolk City Code 24-25.3(1)(f)* due to the overpayment of the *Business License* tax for the year 2014.

C. Evans Poston Jr., Commissioner of the Revenue — Date: 12/11/14

Bernard Pishko, City Attorney — Date: 12/18/14