NORFOLK

Office of the City Attorney

BERNARD A. PISHKO
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February 28, 2017

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
Golf Management, Inc.

C-9

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to Golf Management, Inc. in the amount of $4,517.49 based upon the overpayment of its Business Personal Property Tax for the tax year 2016, resulting in a refund due of $4,517.49, 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

1/4/2017 4MR
Form and Correctness Approved:

By _____
Office of the City Attorney

Contents Approved:

By _____
Commissioner of the Revenue

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.

$ 4,517.49 — Refund — 1000 105 020 4022 — Account
$ 301.15 — Interest — 1000 105 020 4024 — Account

_____ 1/13/17
Director of Finance — Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO GOLF MANAGEMENT, INC. BASED UPON THE OVERPAYMENT OF ITS BUSINESS PERSONAL PROPERTY TAX FOR THE TAX YEAR 2016.

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WHEREAS the Commissioner of the Revenue has determined that the business personal property tax was erroneously overpaid by Golf Management, Inc. for the tax year 2016 and has corrected this assessment in accordance with Virginia Code § 58.1-3981;

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 $4,517.49, plus interest; now, therefore

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

Section 1:- That $4,517.49, plus interest at the rate established by applicable law, is hereby appropriated for a refund to Golf Management, Inc.

Section 2:- That the Treasurer of the City of

Norfolk is hereby directed to issue a refund to Golf Management, Inc. 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:

Golf Management Inc.
Account Number
850669/916781

December 30, 2016

Overview:

Taxpayer and the leasing company were assessed for the golf carts use by the taxpayer. We are refunding the duplicate assessment to the taxpayer.

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.

Fiscal Impact:

This refund reduces business personal property tax revenue by **$4,517.49** for the 2017 fiscal year.

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 personal property overpayment of **$4,517.49.**

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of $4,517.49 as specified by *Virginia Code §58.1-3981* due to the overpayment of Business Personal Property Taxes.

C. Evans Poston, Jr., Commissioner of the Revenue — Date 1/3/17

Bernard Pishko, City Attorney — Date 1/6/17

Refund for Golf Management, Inc. (850669/916781)

Interest is calculated at 10% per annum or .08333% per month.

Year	Overpayment Amount	Net amount	Number of Months	Interest Rate	Interest Refund
2013					
2014					
2015					
2016	$ 4,517.49	$ -	8	0.8333%	$ 301.15
2017					
Total Combined Refund:					$ 4,818.64