August 28, 2018

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
EFL & AHC, Inc.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to EFL & AHC, Inc. in the amount of $2,602.69 based upon the overpayment of its 2018 Business License Tax, resulting in a refund due of $2,602.69 plus interest.

Respectfully submitted,

[Signature]

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance
ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO EFL & AHC, INC. BASED UPON THE OVERPAYMENT OF ITS BUSINESS LICENSE TAX FOR THE TAX YEAR 2018.

WHEREAS, the Commissioner of the Revenue has determined that the 2018 business license tax was overpaid by EFL & AHC, Inc. 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 and is entitled to a refund of business license tax paid in the amount of $2,602.69, plus interest; now, therefore

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

Section 1:- That $2,602.69, plus interest at the rate established by applicable law, is hereby appropriated for a refund to EFL & AHC, Inc. for the overpayment of its 2018 business license tax.

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to EFL & AHC, 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:

EFL & AHC Inc
Account Number
788295/911126

July 23, 2018

Overview:

The taxpayer sold the business as of April 30, 2018 and is requesting a refund on the unused balance of its 2018 business license.

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 license tax revenue by $2,602.69 for the 2019 fiscal year.

Conclusion:

It is recommended that the City Attorney consent to the issue of the refund and call for City Council to direct the City Treasurer to refund the business license overpayment of $2,602.69.

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 $2,602.69 as specified by Virginia Code §58.1-3710 due to the overpayment of Business License Taxes.

C. Evans Poston Jr., Commissioner of the Revenue 1/25/18

Bernard Pishko, City Attorney 8/6/18
Interest is calculated at 6% per annum or .05% per month.

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Number of Months</th>
<th>Rate equals</th>
<th>Interest Refund</th>
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<tbody>
<tr>
<td>2015</td>
<td>$0.00</td>
<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>2016</td>
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<tr>
<td>2017</td>
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<td>0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>2018</td>
<td>$2,602.69</td>
<td>6</td>
<td>3.00%</td>
<td>$78.08</td>
</tr>
</tbody>
</table>

Total Combined Refund: $2,680.77