



NORFOLK

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January 8, 2019

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
Sam's East, Inc.

C-1

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to Sam's East, Inc. in the amount of \$97,544.90 based upon the overpayment of its 2018 Business License Tax, resulting in a refund due of \$97,544.90 plus interest.

Respectfully submitted,

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

12/4/2018MR
Form and Correctness Approved.

By [Signature]
Office of the City Attorney

Contents Approved:
By [Signature]
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.

RMR
12/11/18

\$ ~~97,544.90~~ 1000104010410101
Refund Account
\$ 5,364.97 100004010410103
Interest Account

[Signature] 12/11/18
Director of Finance Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO SAM'S EAST, 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 Sam's East, 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 \$97,544.90, plus interest; now, therefore

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

Section 1:- That \$97,544.90, plus interest at the rate established by applicable law, is hereby appropriated for a refund to Sam's East, 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 Sam's East, 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:

Sam's East Inc
Account Number
870444/918638

November 26, 2018

Overview:

The business closed January 26, 2018. Taxpayer paid all delinquent taxes plus a COR Audit bill. The remaining amount is being refunded.

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:

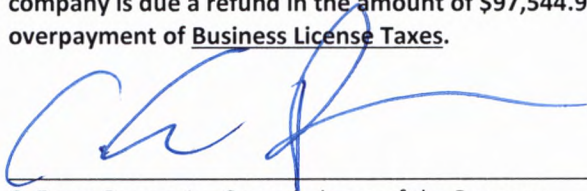
This refund reduces business license tax revenue by **\$97,544.90** for the 2019 fiscal year.

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 **\$97,544.90**

Certification

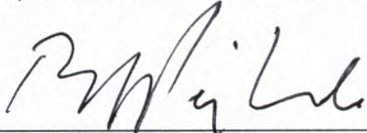
I, C. Evans Poston Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above-named company is due a refund in the amount of \$97,544.90 as specified by **Virginia Code §58.1-3710** due to the overpayment of **Business License Taxes**.



C. Evans Poston Jr., Commissioner of the Revenue

Date

11/27/2018



Bernard Pishko, City Attorney

Date

12/5/18

Sam's East, Inc. 870444/918638

Interest is calculated at 6% per annum or .05% per month.

Year	Overpayment Amount	Number of Months	Rate equals	Interest Refund
2015	\$0.00	0	0.00%	\$0.00
2016	\$0.00	0	0.00%	\$0.00
2017	\$0.00	0	0.00%	\$0.00
2018	\$97,544.90	11	5.50%	\$5,364.97
	<u>\$97,544.90</u>			<u>\$5,364.97</u>
Total Combined Refund:		<u>\$102,909.87</u>		