



NORFOLK

Office of the City Attorney

March 5, 2019

C-1

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
Hudson-NIA JV of Norfolk, Inc.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to Hudson-NIA JV of Norfolk, Inc. in the amount of \$22,931.22 based upon the overpayment of its 2018 Business Personal Property Tax, resulting in a refund due of \$22,931.22 plus interest.

Respectfully submitted,

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

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MARGARET A. KELLY

2/5/2019MR

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.

\$	<u>22,931.22</u>	-	<u>10001050204023</u>
\$	<u>1,315.74</u>		<u>10001050204024</u>
	Refund		Account
	Interest		Account
	<u>[Signature]</u>		<u>2/7/19</u>
	Director of Finance		Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO HUDSON-NIA JV OF NORFOLK, INC. BASED UPON THE OVERPAYMENT OF ITS BUSINESS PERSONAL PROPERTY TAX FOR THE TAX YEAR 2018.

- - -

WHEREAS, the Commissioner of the Revenue has determined that the 2018 business personal property tax was overpaid by Hudson-NIA JV of Norfolk, 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 personal property taxes paid in the amount of \$22,931.22, plus interest; now, therefore

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

Section 1:- That \$22,931.22, plus interest at the rate established by applicable law, is hereby appropriated for a refund to Hudson-NIA JV of Norfolk, Inc. for the overpayment of its 2018 business personal property tax.

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

Hudson-NIA JV of Norfolk, 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:**

**Hudson NIA JV of Norfolk Inc
Account Number
49897/029412**

January 29, 2019

Overview:

Leasehold improvements were included in the 2018 business personal property assessment. Taxpayer is requesting a refund of the balance of the leasehold improvements.

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:

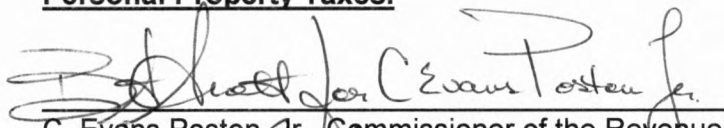
This refund reduces business personal property revenue by **\$22,931.22** for the 2019 fiscal year.

Conclusion:

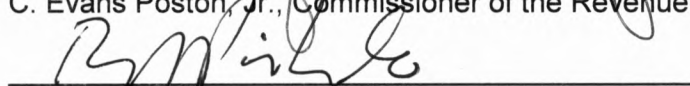
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business personal property overpayment of **\$22,931.22**.

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 \$22,931.22 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



Bernard Pisko, City Attorney

1/30/19
Date

1/30/19
Date

Hudson-NIA JV of Norfolk, Inc.

Interest is calculated at 8% per annum or .6666% per month.

Year	Overpayment Amount	Number of Months	Interest Rate	Interest Refund
2015	\$ -	0	0.00000%	\$ -
2016	\$ -	0	0.00000%	\$ -
2017	\$ -	0	0.00000%	\$ -
2018	\$ 22,931.22	9	0.66660%	\$ 1,375.74
Total:	\$ 22,931.22			\$ 1,375.74
Total Combined Refund:	\$ 24,306.96			