



# NORFOLK

Office of the City Attorney

March 26, 2019

To the Honorable Council  
City of Norfolk, Virginia

Re: Tax Overpayment  
Roland Vaults, LTD.

**C-10**

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to Roland Vaults, LTD. in the amount of \$8,635.57 based upon the overpayment of its 2016, 2017 and 2018 Business Personal Property Tax, resulting in a refund due of \$8,635.57, plus interest.

Respectfully submitted,

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

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MICHAEL A. BEVERLY  
MARGARET A. KELLY

2/28/2019MR

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.

\$ 8,635.57	10001050204022
\$ 1,426.38	10001050204024
Refund	Account
Interest	Account

[Signature] 3/2/19  
Director of Finance Date

NORFOLK, VIRGINIA

### ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO ROLAND VAULTS, LTD. BASED UPON THE OVERPAYMENT OF ITS BUSINESS PERSONAL PROPERTY TAX FOR THE TAX YEARS 2016, 2017 AND 2018.

- - -

WHEREAS, the Commissioner of the Revenue has determined that the 2016, 2017 and 2018 business personal property tax was overpaid by Roland Vaults, LTD. 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 \$8,635.57, plus interest; now, therefore

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

Section 1:- That \$8,635.57, plus interest at the rate established by applicable law, is hereby appropriated for a refund to Roland Vaults, LTD. for the overpayment of its 2016, 2017 and 2018 business personal property tax.

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

MCF

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

Roland Vaults LTD  
Account Number  
222580/007064

February 27, 2019

Overview:

The utility trailers were included in the assessment for tax year 2016, 2017 and 2018 which resulted in an overpayment in the amount of **\$8,635.57**.

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:

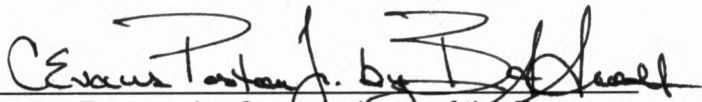
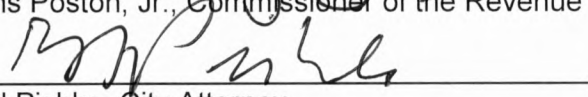
This refund reduces the machinery and tools property revenue by **\$8,635.57** for the 2019 fiscal year.

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 machinery and tools property overpayment of **\$8,635.57**.

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 **\$8,635.57** as specified by Virginia Code §58.1-3981 due to the overpayment of Machinery and Tools Property Taxes.

	2-27-19
C. Evans Poston, Jr., Commissioner of the Revenue	Date
	2/28/19
Bernard Pishko, City Attorney	Date

**Roland Vaults, LTD (222580)**

Interest is calculated at 10% per annum for 2016 & 2017 or .83333% per month.

Interest is calculated at 8% per annum for 2018 or .66666% per month.

Year	Overpayment Amount	Number of Months	Interest Rate	Interest Refund
2015	\$ -	0	0.00000%	\$ -
2016	\$ 2,628.11	33	0.83330%	\$ 722.70
2017	\$ 2,984.94	21	0.83330%	\$ 522.34
2018	\$ 3,022.52	9	0.66660%	\$ 181.33
Total:	<u>\$ 8,635.57</u>			<u>\$ 1,426.38</u>
Total Combined Refund:		<u>\$ 10,061.95</u>		