THE CITY OF NORFOLK

March 8, 2022

To the Honorable Council
City of Norfolk, Virginia

Item Number: C-5

Re: Tax Overpayment – CACI Dynamic Systems, LLC

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to CACI Dynamic Systems, LLC in the amount of $8,682.00 plus interest based upon the overpayment of its 2013, 2014, 2015, and 2016 Business License Tax, resulting in a refund due of $8,682.00, plus interest.

Respectfully submitted,

Bernard A. Pishko
City Attorney

BAP:sb
Attachment

Supporting Material:

- CACI Dynamic Systems - Certification(PDF)
- CACI Dynamic Systems - Interest Calculations (PDF)
- Refund Requst Summary (PDF)

Form and Correctness Approved: BAP

By: _____
Office of the City Attorney

Contents Approved:

By: _____
Commissioner of 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

_____
Shenette Felton, Director of Finance

NORFOLK, VIRGINIA

Ordinance No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO CACI DYNAMIC SYSTEMS, LLC BASED UPON THE OVERPAYMENT OF ITS BUSINESS LICENSE TAX FOR TAX YEARS 2013, 2014, 2015, AND 2016.

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WHEREAS, the Commissioner of the Revenue has determined that the 2013, 2014, 2015, and 2016 business license tax was overpaid by CACI Dynamic Systems, LLC and has corrected this assessment in accordance with Virginia Code §58.1-3981; and

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 $8,682.00, plus interest pursuant to Virginia Code §58.1-3981; now, therefore

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

Section 1:- That $8,682.00, plus interest at the rate established by applicable law, is hereby appropriated for a refund to CACI Dynamic Systems, LLC

for overpayment of its 2013, 2014, 2015, and 2016 business license tax.

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to CACI Dynamic Systems, LLC 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.

CERTIFICATION OF FUNDING

Refund Account No.: 1000 104 4101 01 Amount: $8,682.00

Interest Account No.: 1000 104 010 4101 03 Amount: $4,293.00

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

CACI Dynamic Systems, LLC

February 1, 2022

Overview:

The taxpayer erroneously overreported gross receipts which resulted in a refund.

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 Business License tax by **$8,682.00** in the fiscal year 2022.

Conclusion:

It is recommended that the City Attorney consent to the issuance of the refund and call for the City Council to direct the City Treasurer to refund the business license overpayment.

Certification

I, Blythe A. Scott, Commissioner of the Revenue for the City of Norfolk, certify that the above-named company is due a refund as specified by *Virginia Code §58.1-3981* due to the overpayment of Business license taxes.

Blythe A. Scott, Commissioner of the Revenue — Date: 2.2.22

Adam Melita Deputy City Attorney

for Bernard Pishko, City Attorney — Date: 2/7/2022

City Attorney Copy

CACI Dynamic Systems BPOL Filing
CACI Dynamic Systems - Refund Summary
City of Norfolk

		Total	2016	2015	2014	2013	
Tax Liability Paid with Original Filing	$	18,367	2,811	1,463	690	13,403	
Updated Tax Liability - PAYROLL ONLY	$	14,648	2,581	1,157	1,058	9,853	
Taxable Gross Receipts			$ 283,304	$ 138,857	$ 187,878	$ 2,080,295	
Updated Tax Liability - PAYROLL WITH DEDUCTION	$	9,685	1,020	500	676	7,489	
Refund - PAYROLL ONLY	$	3,719	230	307	(368)	3,550	
Refund - PAYROLL WITH DEDUCTION	$	8,682	1,791	963	13	5,914	8,682
Interest from Pay Date to Current (3/22)		4,293	654	409	7	3,223	
			2/29/2016	3/2/2015	3/7/2014	2/26/2013	
Total Refund with Interest		12,975	2,444	1,373	20	9,137	
Grand Total		12,975	12,975	REFUND			

Attachment: CACI Dynamic Systems - Interest Calculations (CACI Dynamic Systems, LLC - Business

BLYTHE A. SCOTT
COMMISSIONER OF THE REVENUE
P.O. BOX 2260 NORFOLK, VIRGINIA 23501-2260

Re: Summary of Refund Request

Business Name: **CACI Dynamic Systems, LLC**
Tax Type: **Business License**

The taxpayer erroneously overreported gross receipts which resulted in a refund.

Assessment Correction:
§ 58.1-3981 A. If the commissioner of the revenue, or other official performing the duties imposed on commissioners of the revenue under this title, is satisfied that he has erroneously assessed such applicant with any such tax, he shall correct such assessment. If the assessment exceeds the proper amount, he shall exonerate the applicant from the payment of so much as is erroneously charged if not paid into the treasury of the county or city. If the assessment has been paid, the governing body of the county or city shall, upon the certificate of the commissioner with the consent of the town, city or county attorney, or if none, the attorney for the Commonwealth, that such assessment was erroneous, direct the treasurer of the county, city or town to refund the excess to the taxpayer, with interest if authorized pursuant to § 58.1-3918 or in the ordinance authorized by § 58.1-3916, or as otherwise authorized in that section. However, the governing body of the county, city or town may authorize the treasurer to approve and issue any refund up to $5,000 as a result of an erroneous assessment.

Calculation:

See the attached Memorandum of Corrected Assessment by Commissioner of Revenue.

CITY ATTORNEY COPY

757.664.7890 | NORFOLKCOR@NORFOLK.GOV | WWW.NORFOLK.GOV/REVENUE