



RESOLUTION #R-__-__

RESOLUTION AUTHORIZING A REFUND OF \$94,169.79 TO A TAXPAYING ENTITY OR BUSINESS FOR BUSINESS LICENSE TAX PAID IN ERROR FOR TAX YEARS 2021 AND 2022

WHEREAS, the Commissioner of the Revenue for the City of Charlottesville, Virginia (“COR”), has determined that a taxpaying entity or business (“Taxpayer”) paid 2021 and 2022 Business License Tax to the City of Charlottesville, Virginia (“City”), in error; and

WHEREAS, said Taxpayer has requested a refund of the amount paid in error; and

WHEREAS, the tax years 2021 and 2022 are beyond the customary statute of limitations for refunds imposed by the Virginia Code; and

WHEREAS, the Circuit Court of the City of Charlottesville, Virginia, has granted the COR authority to correct Taxpayer’s erroneous tax assessments for tax years 2021 and 2022; and

WHEREAS, the COR has certified that a refund of taxes paid is due in the amount of \$94,169.79, plus interest as determined by the Virginia Code; and

WHEREAS, City Code Section 30-6(b) requires City Council approval for any tax refund exceeding \$10,000.00.

NOW THEREFORE, BE IT RESOLVED by the Council for the City of Charlottesville, Virginia, that it hereby approves and adopts this Resolution authorizing the City Treasurer to issue a refund of \$94,169.79, plus interest as determined by the Virginia Code, payable to the Taxpayer.

Date Adopted: _____

Certified: _____
Clerk of Council