



# Albemarle County

## Legislation Text

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**File #:** 24-127, **Version:** 1

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**AGENDA DATE:** 1/17/2024

**TITLE:**

Tax Refund Approval Request

**SUBJECT/PROPOSAL/REQUEST:** Request to approve tax refunds for taxpayers as required by State Code.

**ITEM TYPE:** Consent Action Item

**STAFF CONTACT(S):** Richardson, Rosenberg, Bessette, Sumner, Usher, Bowman, Matheny

**PRESENTER (S):** Jennifer Matheny

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Jeffrey B. Richardson

**BACKGROUND:** Virginia Code §58.1-3981 requires that erroneous tax assessments shall be corrected and that a refund, with interest as applicable, be paid back to the taxpayer. Tax refunds resulting from erroneous assessment over \$10,000 must be approved by the Board of Supervisors before any payments are made.

**STRATEGIC PLAN:** Mission - To enhance the well-being and quality of life for all community members through the provision of the of the highest level of public service consistent with the prudent use of public funds.

**DISCUSSION:** Staff is requesting approval from the Board for the following tax refunds to conform with Virginia Code §58.1-3981. Each refund amount listed below has been reviewed and certified by staff and the Chief Financial Officer with consent of the County Attorney's Office. If approved,

\$10,231.18 will be refunded to Burlington #1372 due to amending business license estimated gross receipts to actual gross receipts.

\$10,499.93 will be refunded to Stern, Evan, and Sandra Feagan Stern due to overpayment of real estate taxes.

\$13,869.04 will be refunded to Charlottesville Area Dental Access Inc due to amended business tangible personal property returns.

\$13,938.98 will be refunded to Mountain Industrial Properties LLC due to overpayment of real estate taxes.

\$14,404.36 will be refunded to Alltel Corporation DBA Verizon Wireless due to amending business license estimated gross receipts to actual gross receipts.

\$17,610.24 will be refunded to Sam's East Inc due to a reclassification of type of business.

\$18,632.06 will be refunded to Blue Ridge Websoft LLC due to overpayment of tangible personal property taxes.

\$18,690.35 will be refunded to R G Brickman Company due to amending business license estimated gross receipts to actual gross receipts.

\$19,782.04 will be refunded to Glenbook LLC due to land value change.

\$24,573.86 will be refunded to Stanley Martin Homes LLC due to land value change.

\$25,083.63 will be refunded to Kathleen M Wallace due to overpayment of real estate taxes.

\$27,096.32 will be refunded to Boyd Caton Group Inc due to amending business license statutory assessment of gross receipts to actual gross receipts and filing business tangible personal property return to amend statutory assessments.

\$32,429.42 will be refunded to Shank, Sara as Trustee of the Sara S Shank 2017 due to overpayment of real estate rollback taxes.

\$38,639.83 will be refunded to Carlotz Group Inc due to amending business license estimated gross receipts to actual gross receipts.

\$58,277.82 will be refunded to North Point Charlottesville LLC due to land value change.

\$61,355.63 will be refunded to 540 Founders Place LLC due to overpayment of real estate taxes.

\$71,287.79 will be refunded to Allen Allen Allen & Allen Corporation because the business is in the City of Charlottesville and not Albemarle County.

**BUDGET IMPACT:** Staff does not anticipate a budget impact associated with the recommended Board action. Tax refunds are a customary part of the revenue collection process and refund expectations are included in the annual revenue budget assumptions.

**RECOMMENDATION:**

Staff recommends that the Board adopts the Resolution (Attachment A) to approve the refund requests and authorize the Department of Finance and Budget to initiate the refund payments.

**ATTACHMENTS:**

A - Resolution