



Albemarle County

Legislation Text

File #: 24-239, **Version:** 1

AGENDA DATE: 5/1/2024

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, Lane, Lenherr, 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 the consent of the County Attorney's Office. If approved,

\$23,091.28 will be refunded to March Mountain Properties LLC due to land value change.

\$22,430.75 will be refunded to Pippen Hill Farm & Vineyards LLC due to business reclassification.

\$21,600.00 will be refunded to CMA Protection Inc due to business license being held in an affiliated business name.

\$24,080.45 will be refunded to Memory Lane LLC due to an improvement value change.

\$17,194.26 will be refunded to Medical Facilities of America due to business tangible personal property being filed and paid under this entity and an updated name and tax identification number.

\$16,475.10 will be refunded to Heather L Powell due to personal property being taxed in the wrong jurisdiction.

\$16,442.51 will be refunded to Enterprise Leasing Co of Norfolk/Richmond due to the business location closing.

\$15,882.83 will be refunded to Michie P Bright Revocable Trust Agreement due to overpayment of real estate taxes.

\$15,709.47 will be refunded to F A Bartlett Tree Expert Co due to personal property being taxed in the wrong jurisdiction.

\$14,720.40 will be refunded to Luck Stone Corporation due to overpayment of real estate taxes. \$13,723.65 will be refunded to Morris Creek Yacht Club Inc due to overpayment of business license taxes. \$12,100.00 will be refunded to The Blake at Charlottesville Services LLC due to the business location closing. \$12,082.40 will be refunded to Eamon E Perrell and Marcelia Perrell due to overpayment of real estate taxes. \$11,288.95 will be refunded to Pilot Travel Centers LLC due to the business location closing.

BUDGET IMPACT: Staff do 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 Resolution (Attachment A) to approve the refund requests and authorize the Department of Finance and Budget to initiate the refund payments.

ATTACHMENTS:

A - Resolution