

**CITY OF CHARLOTTESVILLE, VIRGINIA  
CITY COUNCIL AGENDA**



Agenda Date:	February 18, 2020
Action Required:	Approval of Refund of Tax Payment
Presenter:	Todd Divers, Commissioner of the Revenue
Staff Contacts:	Todd Divers, Commissioner of the Revenue Jason Vandever, City Treasurer
<b>Title:</b>	<b>Refund of Tax Payment to TOT Taxpayer</b>

**Background:**

From January 2017 through October 2019 taxpayer over-reported and paid transient occupancy tax to the City of Charlottesville that should have been paid to another jurisdiction. After re-filing the proper gross receipts and verification by the Commissioner of the Revenue, it was determined that a refund was due.

**Discussion:**

City Code requires Council approval for any tax refunds resulting from an erroneous assessment in excess of \$2,500 (City Code Sec. 30-6b). Payment of interest is required in accordance with Code of Virginia 58.1-3918. The identity of the taxpayer is withheld in accordance with the provisions of State Code §58.1-3. The refund has been approved for presentment to Council by the City Attorney, Commissioner of the Revenue, and City Treasurer.

**Alignment with City Council's Vision and Strategic Plan:**

n/a

**Budgetary Impact:**

The refund will reduce current year Transient Occupancy Tax (GL 410040) by \$164,618.53.

**Recommendation:**

Approval of the tax refund.

**Alternatives:**

n/a

**Attachments:**

Council Resolution

**RESOLUTION**  
**AUTHORIZING REFUND TO TRANSIENT OCCUPANCY TAX FILER**  
**OF TRANSIENT OCCUPANCY TAX PAID FOR 2017-2019**  
**\$164,618.53**

**WHEREAS**, the Commissioner of the Revenue has determined that a transient occupancy tax payer filed amended returns; and

**WHEREAS**, the transient occupancy taxes for calendar years 2017-2019 were paid on time and as filed; and

**WHEREAS**, the Commissioner of the Revenue has certified that a refund of taxes paid and interest is due in the amount of \$164,618.53; and

**WHEREAS**, City Code Section 30-6(b) requires City Council approval for any tax refund exceeding \$2,500.00;

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the City of Charlottesville, Virginia, that the City Council hereby authorizes the City Treasurer to issue a refund of \$164,618.53 to the transient occupancy taxpayer.