



City of Manassas, Virginia  
9027 Center Street, Manassas, VA 20110

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**City of Manassas to Refund Taxes to Businesses**

City of Manassas, VA . . . After extensive research by City staff, it was noted that the City Adopted Business Personal Property Tax Rate for the last three years did not adhere to state statutes. This means that, if a business has paid business personal property taxes over the last three years and is current on all bills to the City, they will see a refund check with interest on their over payment.

Virginia Code § 58.1-3506 concerning “Other Classifications of tangible personal property for taxation,” states:

“B. The governing body of any county, city or town may levy a tax on the property enumerated in subsection A at different rates from the tax levied on other tangible personal property. The rates of tax and the rates of assessment shall (i) for purposes of subdivisions A 1, 2, 3, 4, 5, 6, 8, 11 through 20, 22 through 24, and 26 through 46, not exceed that applicable to the general class of tangible personal property, (ii) for purposes of subdivisions A 7, 9, 21, and 25, not exceed that applicable to machinery and tools, and (iii) for purposes of subdivision A 10, equal that applicable to real property. If an item of personal property is included in multiple classifications under subsection A, then the rate of tax shall be the lowest rate assigned to such classifications.”

If the taxpayer is delinquent on another tax, the City will first apply the tax credit to the tax delinquency and refund any amount remaining.

For City staff, this means researching more than 1500 business personal property accounts individually to assess the refund. This is a complicated process and may take a few months to research each of the accounts, but staff is dedicated to making sure each business that paid business personal property taxes is refunded.

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