



Agenda Item: 12.C
Date of Meeting: February 26, 2024
Department: Finance

STAFF REPORT

To: City Council
From: Ethan Aukee
Subject: **Approval for Refunding of \$388.00 in Erroneously Assessed Business License Tax**
Prepared On: February 14, 2024

Background/History:

Business license #4005 ceased operations in calendar year 2021 and informed City staff that the business was closing and no longer wished to pursue licensure. It appears that there were communication/documentation errors at the City which resulted in billing the operator for a license in both calendar year 2022 and 2023. The operator paid both billings but did not operate a business in either year. The operator is now requesting a refund of the payments made on the erroneous billings. Following review of this instance, it's my understanding that this issue is due to communication errors within the City, the operator was incorrectly billed and should be refunded.

Analysis/Discussion:

The City of Bishop Municipal Code requires council approval to refund erroneously assessed and collected business license tax. If approved, the operator would receive a refund of \$194 for each of the calendar years being referenced, for a total refund of \$388.

Economic Impacts:

No economic impacts.

Budget Impacts:

The budget would not be impacted by issuance of this proposed refund.

Legal Review:

City Attorney Jones has reviewed this item and finds that the recommended action complies with the law.

Recommended Action:

Council consideration to approve the refund of erroneously assessed and collected business license tax from business license #4005 pursuant to City of Bishop Municipal Code 5.08.030.

Approved By: Ethan Aukee 2/14/2024

Approved By: Robin Picken 2/15/2024
Approved By: Ryan Jones 2/15/2024
Approved By: Deston Dishion 2/20/2024