



Guynn, Waddell, Carroll & Lockaby, P.C.

- Attorneys at Law -

January 23, 2023

Board of Supervisors of Botetourt County
57 South Center Drive, Suite 200
Daleville, Virginia 24083

RE: Certification of Erroneous Assessment of Taxes (Heavenly Haven)

Dear Honorable Supervisors:

By letter dated January 17, 2023, Commissioner of the Revenue Christopher Booth certified to me that an assessment error had been made on the transient occupancy tax paid by Heavenly Haven. Pursuant to Section 23-7 of the County Code, the County Attorney and the Board of Supervisors must examine the certification before the Treasurer may issue the refund if the refund exceeds \$2,500. This refund exceeds that amount.

I have examined the certification and discussed the matter with Commissioner Booth. It appears that this is a short-term rental business. It paid transient occupancy taxes individually, but VRBO, its accommodations intermediary, also withheld transient occupancy tax. Accordingly, it was double-taxed on certain stays, and should be refunded. I have concluded that the determination made by Mr. Booth and the consequent refund are lawful.

Sincerely yours,

GUYNN, WADDELL, CARROLL & LOCKABY, P.C.

Michael W.S. Lockaby
Botetourt County Attorney

MWL/tsb

cc: Donna Boothe, Treasurer (via email)
Christopher Booth (via email)