

**See Reverse Side for Important Information**

## Filing Date is on or before March 1, 2026

**Penalty and interest will be applied if not Paid by March 1** Penalty is \$10.00 or 10% of the tax, whichever is greater. The interest is .5% per month from the March 1 date with a maximum of 6% per annum. Requests for extensions must be made in writing to the Commissioner of the Revenue on or before **March 1. An extension request will be granted 60 days, if no other date is listed on the request.** Extensions will not exceed 90 days. If not paid in accordance with extension date granted, **penalty and interest** will be computed from **March 1**.

### **City of Norfolk Business Licenses Expire December 31 (Ordinance No. 37,564):**

Renewal forms will be sent to the last mailing address provided to this office. Failure to inform us of an address change will not relieve you from any late fee(s) assessed.

### **Certificate of Approval**

In accordance with **Ord. No. 44,381, § 1, 9-13-11**, All businesses **must** obtain a signed certificate of approval from the Norfolk City Treasurer before a business license will be issued by the Commissioner of the Revenue.

**Contractors, Architects and Engineers:** Any architect, contractor or professional engineer applying for or renewing a business license in any locality in accordance with §58.1-3700 shall furnish prior to the issuance or renewal of such license either (i) acknowledgement that he is duly licensed under the terms of Chapter §54.1 or (ii) a written statement, supported by an affidavit, that he is not subject to licensure as an architect, contractor or professional engineer pursuant to this chapter. No locality shall issue or renew or allow the issuance or renewal of such license unless the architect, contractor or professional engineer has furnished his license number issued pursuant to this chapter, or evidence of being exempt from the provisions of this chapter. Contractors with at least three employees, whether full-time or part-time; must carry workers' compensation coverage. This includes subcontractors who perform the same trade or business as the employer or who fulfills a contract for the business.

**Homestay / Vacation Rentals:** Any entity who wishes to participate in the act of renting out a furnished space for a short-term stay must be ***deemed eligible to participate*** by the Department of Planning. All participants **must** receive yearly approval certificates from the Norfolk City Treasurer prior to the renewal of a business license. **Ord. No. 44,381, § 1, 9-13-11**

**Business Address Change:** If the business ***location address*** shown on the front is incorrect you must contact Development Services (757) 664-6588 or by email at [zoningbl@norfolk.gov](mailto:zoningbl@norfolk.gov) for zoning approval. All zoning approvals will be used in accordance with §24-25.3(g) of the Norfolk City Code. Direct zoning approval is required for **all** business establishments. Any changes in the business ***mailing address*** may be corrected on the front of this form and approved in the Commissioner of the Revenue office. Please contact our Business Tax Team (757) 664-7886, if you have any questions.

**Operating without a License:** Any person or entity engaging in a business, trade, profession, occupation, or calling without obtaining the required license shall be deemed in violation of §24-25.3 of the Norfolk City Code. Such violation is a misdemeanor punishable by a fine not to exceed \$2,500 and/or 12 months in jail.

### **\* IN THE EVENT THAT YOU ARE NO LONGER IN BUSINESS, PLEASE COMPLETE THE FOLLOWING INFORMATION AND RETURN:**

Account # / License #: \_\_\_\_\_

Owner and Trade As Name: \_\_\_\_\_

Out of Business Date: \_\_\_\_\_

Reason for Closure: \_\_\_\_\_

Signature: \_\_\_\_\_ Date Signed: \_\_\_\_\_