

Beauty Salons, Barber Shops, Massage Therapy, Nail Salon, Tanning Salon, Tattoo Parlors and Tattoo Artists

1. Contact the Norfolk City Treasurer for verification that All taxes have been paid.

- Obtain the Business License Approval Certificate.

The image shows a 'Business License Approval Certificate' form from 'THE CITY OF NORFOLK, TREASURER'. The form includes fields for Business/Taxpayer Name, Business Tax ID, Account#, and various tax-related checks (EIN, SSN, NAME, ADDRESS, HOMESTAY/AIR BNB). It also has a section for 'COR Review & Initials' and a 'Treasurer Approval' section with a date field.

2. Contact the Zoning Department for Business Address Approval

- Call the City Planning Department at (757) 664-6588.
- The Zoning Department (Development Services) is located at City Hall, 810 Union Street, 1st Floor.

www.norfolk.gov/Planning

3. Contact the Health Department for a Letter of Authorization

- Call the Norfolk Department of Public Health at (757) 683-2712.
- The Norfolk Department of Public Health is located at:
830 Southampton Ave., Ste. 200, Norfolk, VA 23510.
- Fees vary depending on the type of business.
- **Note: businesses that only do hair braiding do not need to contact the Health Department.**

www.norfolk.gov/pub_health

4. Contact the State Corporation Commission to Register a Trade Name, Fictitious Name, DBA, etc. (if applicable)

- For further information, contact the State Corporation Commission at (804) 371-9733.
- There is a fee to register this name.

www.scc.virginia.gov

5. Contact the Commissioner of the Revenue to apply for the business license

Cost of The Business License

- \$50.00, minimum fee for gross receipts estimates less than \$100,000.00.
- Estimates greater than \$100,000.00, a tax rate will be applied to your estimate.
 - Repair, Personal and Business Services – 36 cents per one hundred dollars

6. Business Tangible Property Tax

- All property (such as machinery, tools, equipment, computers, or office furniture and fixtures, etc.) used in the operation of your business that is located in Norfolk as of January 1 of each year, is taxed by the City of Norfolk as business tangible property.
- The City of Norfolk will assess the property at 40% of the original cost and the assessment will be taxed at the rate of 4.33%. The payment for the tax is due by June 5th of each year.

What you need to bring with you if you apply in person...

Please allow at least one hour to complete the application process, in person.

To help your application process go faster, be sure to bring these important documents with you:

- Identification (Picture ID)
- Federal Tax ID number from the IRS (visit www.irs.gov to obtain online)
- Lease of business location or other written documentation
- If your business is a corporation, LLC, LLP, etc., please bring a copy of your certificate issued by the Virginia State Corporation Commission. For more information, go to the SCC website at www.scc.virginia.gov.
- Letter of Authorization from Health Department
- Estimate of gross receipts through December 31st

Methods of payment accepted by the Norfolk City Treasurer

- Cash
- Check (advisable to bring separate checks for each step mentioned above)
- Credit Card (most major card companies accepted)
- Debit Card (card must display either a MasterCard or Visa logo)