



**BLYTHE A. SCOTT**  
COMMISSIONER OF THE REVENUE  
P.O. BOX 2260 NORFOLK, VIRGINIA 23501-2260



**CITY OF NORFOLK**  
**ADMINISTRATIVE APPEAL OR CORRECTION OF LOCAL BUSINESS TAX ASSESSMENT TO**  
**THE COMMISSIONER OF THE REVENUE**  
**Machinery and Tools, Business Tangible Personal Property, Local Mobile Property**  
**§58.1-3983.1/§58.1-3980**

Pursuant to the provisions of *Virginia Code § 58.1-3983.1*, any person, firm or corporation aggrieved by an assessment of a local mobile property tax or local business tax may apply to the Commissioner of the Revenue for correction.

You may apply to the Commissioner of the Revenue by stating one of Virginia Code sections and including the information required below:

*§58.1-3983.1. Administrative appeal to commissioner of the revenue or other assessing official. Any person assessed with any local mobile property tax or local business tax as defined in this section may appeal such assessment within one year from the last day of the tax year for which such assessment is made, or within one year from the date of such assessment, whichever is later, to the commissioner of the revenue or other assessing official.*

*"Local business tax" means machinery and tools tax, business tangible personal property tax (including, without limitation, computer equipment), merchant's capital tax, and a consumer utility tax where the amount in dispute exceeds \$2,500 other than the tax collected on mobile telecommunication service as defined in § 58.1-3812.*

*"Local mobile property tax" means the tangible personal property tax on airplanes, boats, campers, recreational vehicles, and trailers.*

*§ 58.1-3980. Application to commissioner of the revenue or other official for correction.*

*Any person, firm or corporation assessed by a commissioner of the revenue or other official performing the duties imposed on commissioners of the revenue under this title with any local tax authorized by this title, including, but not limited to, taxes on tangible personal property, machinery and tools, merchants' capital, transient occupancy, food and beverage, or admissions, or a local license tax, aggrieved by any such assessment, may, within three years from the last day of the tax year for which such assessment is made, or within one year from the date of the assessment, whichever is later, apply to the commissioner of the revenue or such other official who made the assessment for a correction thereof.*

**Required information:**

- ✓ Your name, address, and business telephone number. If someone other than the business owner will be handling the appeal, the Commissioner of the Revenue requires a notarized Letter of Authorization stating the business name, name of the contact individual, business address, business phone and the email address of that individual.
- ✓ The tax periods covered by the challenged assessment(s) and the amount(s) in dispute.
- ✓ A statement of the grounds for your claim, including your method of determining the appropriate assessment and the underlying data on which you rely.
- ✓ A statement of the specific relief sought.
- ✓ The name of the person who should be contacted to arrange an inspection of the items included in the application.
- ✓ A request for a conference with the Commissioner of the Revenue if you desire one. If you ask for a conference, it is within the discretion of the Commissioner to grant your request. The Commissioner will notify you of the time, date, and place of the conference if your request is granted. The conference will be informal. The procedures and rules of evidence followed in adversarial proceedings will not apply. You may have your representatives or legal counsel attend but you must notify the Commissioner in advance of who will be attending.

The Commissioner of the Revenue or other assessing official may require submission of additional information or documents they deem necessary to make a proper determination and will issue a Final Determination within 90 days of the receipt of all required information. Within 90 days, you may appeal the Final Determination to the Tax Commissioner at P.O. Box 2475, Richmond, VA 23218-2475.

Please mail to: Blythe A. Scott., Commissioner of the Revenue, P. O. Box 2260, Norfolk, VA 23501-2260.