



C. EVANS POSTON, JR.
COMMISSIONER OF THE REVENUE
P.O. BOX 2260 NORFOLK, VIRGINIA 23501-2260



CITY OF NORFOLK ADMINISTRATIVE PROCESS FOR THE CORRECTION OF A TANGIBLE PERSONAL PROPERTY ASSESSMENT

*Pursuant to the provisions of **Virginia Code § 58.1-3983.1** and **Norfolk Code § 24-7**, any person, firm or corporation aggrieved by any assessment of its “local business tax” or “local mobile property tax” may apply to the Commissioner of the Revenue for Correction.*

Any person assessed with any local mobile property tax or local business tax as defined in the above code sections 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.

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

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

If you believe that an assessment of your “local business tax” or your “local mobile property tax” is erroneous, you may apply to the Commissioner of the Revenue for correction. For the Commissioner to review your request, you must send a written application that contains the following:

- Your name, business 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.
- A copy of the assessment(s) being appealed. The tax periods covered by the challenged assessment(s) and the amount(s) in dispute.
- A complete description of the item(s) included in the application with documentation showing the date and original cost of acquisition.
- 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 may require submission of additional information or documents he believes are necessary for him to make a proper determination of your claim.

Based on all the information and documentation available to the Commissioner of the Revenue, he will fully review your application. As soon as possible, the Commissioner will notify you of his determination.

Feel free to contact the Commissioner of the Revenue with any questions at (757) 664-7886.

Please mail your Administrative Appeal to: C. Evans Poston, Jr., Commissioner of the Revenue, P. O. Box 2260, Norfolk, VA 23501-2260.