



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



**CITY OF NORFOLK  
ADMINISTRATIVE APPEAL TO THE COMMISSIONER OF THE REVENUE  
FOR THE CORRECTION OF A BUSINESS LICENSE ASSESSMENT**

*Pursuant to the provisions of Virginia Code § 58.1-3703.1(A) (5) and Norfolk Code § 24-7, any person, firm or corporation aggrieved by any assessment of a business license may apply to the Commissioner of the Revenue for correction.*

*Any person assessed with a local license tax as a result of an appealable event as defined by the above code section may file an administrative appeal of the 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 the appealable event.*

If you believe that an assessment of your "local license 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, 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 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.