

General Business

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

- Obtain the Business License Approval Certificate.

THE CITY OF NORFOLK
Business License Approval Certificate

Business/Taxpayer Name: _____ Account#: _____
Business Tax ID: EIN or Last 4 of SSN: _____ Last 4 of DL#: _____
New or Existing: _____ COR Review & Initials: _____
EIN: _____ Check for all delinquent taxes due under EIN# _____
SSN: _____ Check for all delinquent taxes due under SSN _____
NAME: _____ Check for all delinquent taxes due under NAME _____
ADDRESS: _____ Check for all delinquent taxes due under ADDRESS _____
HOMESTAY/AIR BNB ADDRESS: _____
Initials: _____
Date: _____ Treasurer Approval: _____

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 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

4. 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.
 - There are different rates for different types of businesses:
 - Contractors (local and out of town) – 16 cents per one hundred dollars
 - Retail operations & Restaurants – 20 cents per one hundred dollars
 - Repair, Personal and Business Services – 36 cents per one hundred dollars
 - Financial, Real Estate and Professional Services – 58 cents per one hundred dollars

5. 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, and 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)