



**BLYTHER A. SCOTT**  
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 ANY LOCAL TAX ASSESSMENT**  
**§58.1-3980/§58.1-3984**

Pursuant to the provisions of *Virginia Code § 58.1-3980*, any person, firm or corporation aggrieved by an assessment of a local license tax may apply to the Commissioner of the Revenue or other official for correction.

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

**§58.1-3980. Correction of Assessments, Remedies and Refunds - 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...**

**§ 58.1-3984. Application to court to correct erroneous assessments of local levies generally. Any person assessed with local taxes, aggrieved by any such assessment, may, unless otherwise specially provided by law (including, but not limited to, as provided under (i) § 15.2-717 and (ii) § 3 of Chapter 261 of the Acts of Assembly of 1936 (which was continued in effect by § 58-769 of the Code of Virginia; and now continued in effect by § 58.1-3260), as amended by Chapter 422 of the Acts of Assembly of 1950, as amended by Chapter 339 of the Acts of Assembly of 1958, and as amended by the 2003 Regular Session of the General Assembly), (a) within three years from the last day of the tax year for which any such assessment is made, (b) within one year from the date of the assessment, (c) within one year from the date of the Tax Commissioner's final determination under subdivision A 6 of § 58.1-3703.1 or subsection D of § 58.1-3983.1, or (d) within one year from the date of the final determination under § 58.1-3981, whichever is later, apply for relief to the circuit court of the county or city wherein such assessment was made...**

**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. Refer to §58.1-3984 for guidance for Judicial Review.

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