

Instruction to apply for an Administrative Appeal of Local Business Tax

In accordance with the State Code of Virginia, §58.1-3983.1(B),
effective January 1, 2005

Local business tax is defined as machinery and tools tax and business tangible personal property tax.

Any taxpayer who reasonably believes that the assessment of any Local Business tax is in error must apply to the Commissioner of the Revenue. The application for review must be made within one year from the date of assessment, or one year from the last day of the tax year, whichever is later.

The request for review must contain the following:

1. Name and address of taxpayer and taxpayer Social Security/Identification number
2. If the applicant is different from the taxpayer, name and address of applicant and a power of attorney or letter of representation
3. Copy of the notice of assessment
4. A statement why the taxpayer believes the assessment is erroneous. The statement should include facts, issues and authority the taxpayer believes supports his opinion
5. Statement of relief the taxpayer requests

It is within the discretion of the Commissioner of the Revenue to determine whether a conference will be beneficial in reviewing the application. Any conference will be informal without adhering to rules or procedure established for adversarial proceedings. You need not have legal counsel present although if you elect to do so or if you elect to include any representatives or attendees, you must notify the Commissioner of the Revenue in advance. If you arrive at the meeting with representatives and have not provided advance notice the meeting may, at the option of the Commissioner of the Revenue, be rescheduled.

The Commissioner of the Revenue may require submission of additional information or documents as deemed necessary to properly evaluate the application.

Within ninety days of receipt of the complete timely filed application, the Commissioner of the Revenue will thoroughly review and analyze the application and notify, in writing, the taxpayer of the determination. Should the Commissioner of the Revenue need to extend the period of time in which to consider the application, due to its complexity, the taxpayer will be notified, in writing, of the expected date that a determination will be rendered.

For further information on the appeal process call (804) 693-3451 or write to:

Jo Anne Harris
Commissioner of the Revenue
6489 Main Street, Suite 137
Gloucester, VA 23061

The completed form can be mailed to the address above, faxed to (804) 824-2467 or e-mailed to cor@glouesterva.info.