



**Commissioner of the Revenue**  
605 E. Main Street, Room A130  
P. O. Box 2964  
Charlottesville, VA 22902-2964  
citycorbiz@charlottesville.gov  
Phone 434-970-3170 Fax 434-970-3663

## **Administrative Appeals Process for Business License Assessment**

### **1. Application for Review – Local Level**

Pursuant to the provisions of Virginia Code §58.1-3703.1(A)(5), any person assessed with a local business license tax as the result of an appealable event may apply within one (1) year from the last day of the tax year for which such assessment is made, or within one (1) year from the date of such appealable event to the Commissioner of the Revenue for correction of said assessment.

The application for correction must be filed in good faith and contain all the following:

1. Taxpayer legal entity name, federal taxpayer identification number or social security number, and taxpayer address as it appears on the entity's federal income tax return.
2. The name and direct contact information of an authorized representative of the legal entity and having the authority to discuss confidential taxpayer information related to the application for appeal. Please include phone numbers and email addresses.
3. A copy of the assessment in question.
4. A complete, detailed, description of all the business activity in which the taxpayer engages. The description must include the date such activity was first conducted within the jurisdictional boundaries of the City of Charlottesville, any and all trade names used to conduct such business, and all physical addresses associated with such business activity.
5. A statement setting forth the basis of the claim and what Virginia Statutes and/or local ordinances upon which you rely to make your appeal.
6. Copies of all Federal and State Income Tax Returns for the most recent fiscal or calendar year and the two preceding tax years, including copies of all schedules, attachments, and/or amendments
7. A statement of the specific relief sought.
8. The name of the contact person(s) to arrange a physical inspection of the business(es) included in the application for correction.
9. A request for a conference with the Commissioner of the Revenue, should one be desired.

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 procedures 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 representative 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, be rescheduled.

The Commissioner of the Revenue may require additional information or documents, a further audit, or other evidence deemed necessary to properly review the application.

Collection efforts on the outstanding assessment will cease. However, interest will continue to accrue on the outstanding balance.

Within a ninety (90) days of receipt of a complete application for correction, the Commissioner of the Revenue will thoroughly examine and evaluate said application and notify the taxpayer in writing of the determination.

## **2. Appeal to the State Tax Commissioner**

If the taxpayer is not satisfied with the Commissioner of the Revenue's final determination, then the taxpayer may file an appeal to the State Tax Commissioner. The appeal must be filed within ninety (90) days of the Commissioner of the Revenue's final determination.

Collection activity stops when an Appeal to the Tax Commissioner is filed, or when written Notice of Intent to Appeal is given to the Commissioner of the Revenue. Interest will continue to accrue on the outstanding balance.

Unless notified otherwise, the Tax Commissioner's determination will be made within ninety (90) days of the last day to file an appeal.

Appeals and Rulings  
Virginia Dept. of Taxation  
PO BOX 27203  
Richmond, Virginia 23261-7203

## **3. Circuit Court**

The taxpayer can appeal to the Circuit Court without having appealed to the Commissioner of the Revenue or the Tax Commissioner.

Following an order made by the Tax Commissioner, the taxpayer or the Commissioner of the Revenue may file an appeal to the Circuit Court pursuant to the Code of Virginia, Section 58.1-3984. The burden will be on the appealing party to show that the ruling of the Tax Commissioner is erroneous.

The application for correction of the assessment must be filed within three (3) years of the end of the tax year or within one (1) year of the audit assessment date, whichever is later.

Should you have any questions or concerns during the appeal process, please feel free to contact the Commissioner of the Revenue:

Todd D. Divers  
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