



ANN H. THOMAS
Commissioner of the Revenue
COUNTY OF YORK, VIRGINIA

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**ADMINISTRATIVE APPEAL OF LOCAL MOBILE PROPERTY, LOCAL BUSINESS TAX OR
BUSINESS PROFESSIONAL & OCCUPATIONAL LICENSE (BPOL)**

In accordance with the State Code of Virginia, §58.1-3983.1(B), effective January 1, 2005, refer to the below definition to complete an application for administrative appeal of Local Mobile Property, Local Business Tax or Business Professional & Occupational License (BPOL).

“Local Mobile Property Tax” is defined as tax on boats, campers, recreational vehicles, trailers and airplanes.

“Local Business Tax” is defined as tax on machinery and tools, business tangible personal property (including, without limitation, computer equipment), merchant’s capital, and a consumer utility tax where the amount in dispute exceeds \$2,500 other than the tax collected on mobile telecommunication service as defined in §58.1-3812.

Any taxpayer who reasonable believes that the assessment of any Local Mobile Property, Local Business Tax or Business Professional & Occupational License (BPOL) 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:

- A. Name and address of taxpayer and taxpayer Social Security/Identification number
- B. If the applicant is different from the taxpayer, name and address of applicant and a power of attorney or letter of representation
- C. Copy of the notice of assessment
- D. A statement why the taxpayer believes the assessment is erroneous. The statement should include the tax period covered by the challenged assessment, the amount in dispute, the remedy sought, each alleged error in the assessment, the grounds upon which the taxpayer relies, any other facts relevant to the taxpayer’s contention and authority the taxpayer believes supports his opinion.

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 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 the Commissioner of the Revenue, be rescheduled.

The Commissioner of the Revenue may require submission of additional information or documents, an audit or further audits, or any other evidence 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.

Any person whose administrative appeal to the Commissioner of the Revenue has been denied in whole or part may appeal the determination of the Commissioner of the Revenue by filing an appeal with the Tax Commissioner and serving a copy of the appeal upon the Commissioner of the Revenue within 90 days of the date of the determination of the Commissioner of the Revenue. The appeal shall include a copy of the written determination of the Commissioner of the Revenue that is challenged, together with a statement of the facts and grounds upon which the taxpayer relies. This information should be mailed to: POB 27203, Richmond VA 23261-7203.

For further information on the appeal process call (757) 890-3383; Fax (757) 890-3389; E-mail revofc@yorkcounty.gov; or write to:

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**ADMINISTRATIVE APPEAL OF LOCAL MOBILE PROPERTY, LOCAL BUSINESS TAX OR
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Form may be mailed, faxed or emailed

Taxpayer Name 1: _____

Taxpayer Name 2: _____

Account Number or Tax Bill Number: _____ Daytime Phone Number: _____

Mailing Address: _____

Type of Appeal: *(A separate form must be filed for each type of appeal)*

- Business Professional and Occupational License (BPOL)
- Local Mobile Property Tax
- Local Business Tax

Tax Period of the Challenged Assessment: _____

Amount in Dispute: _____

I believe the assessment on the property described is erroneous and request review based on the following:

Alleged Errors in the Assessment: _____

Remedy Sought: _____

Facts Relevant to Contention: _____

The Following Authority Supports My Opinion: _____

Based on the above, I request the assessed value of this property be changed to: _____

If further explanation or support of my opinion is needed, you may contact me at the following:

Email Address: _____

Declaration: I (we) do hereby swear (or attest) that the above information is complete and correct to the best of my/our knowledge and belief. If submitting by EMAIL, you must initial below, which will be the equivalent of your signature. If submitting by MAIL or FAX, this form must be signed. This form cannot be accepted unless you initial or sign below.

Taxpayer 1 Initials: _____ Taxpayer 2 Initials: _____ Date: _____

Taxpayer 1 Signature: _____ Taxpayer 2 Signature: _____

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