



Business, Professional, and Occupational License (BPOL) and Business Personal Property (BPP) Assessment Review and Appeal

Any person or business assessed a BPOL or BPP tax may file a request for an assessment review. This process provides taxpayers with an opportunity to address concerns regarding their tax assessment or filing.

If you believe your assessment is incorrect or that a filing error has occurred, please review the instructions below and submit an appeal to the **Tax Administration, Business Tax Compliance unit**.

Instructions for Filing an Appeal

1. Provide Taxpayer Information:

- Name and address of the taxpayer
- Physical location of the business
- Federal Tax Identification Number (EIN)
- Account number related to the assessment

2. Detailed Explanation:

- Submit a detailed statement explaining why you believe the assessment is incorrect.
- Include relevant facts, issues, and any supporting documentation that substantiates your claim.

3. Identification of Dispute:

- Clearly specify the assessment and the amount(s) in dispute.

4. Relief Sought:

- State the specific relief or correction you are requesting.

5. Representation:

- If you have a representative for the appeal, provide their name, title, mailing address, email address, and phone number.
- Include a complete Authorization of Tax Representative form or a written designation to include the representative's information on the business owner's letterhead.

6. Submission:

- Submit the complete appeal application to
5 County Complex Court, Suite 140,
Woodbridge, VA 22192.

Additional Resources

To assist in preparing your appeal, please consult the following:

Rulings of the Tax Commissioner

- [Virginia Department of Taxation Guidelines for Appealing Local Business Taxes](#)

Code of Virginia sections:

- Definitions ([Code of Virginia § 58.1-1820](#))
- Administrative appeals to commissioner or assessing official ([Code of Virginia § 58.1-3703.1\(A\)\(5\)](#))
- Applications for correction to commissioner of the revenue or other assessing official ([Code of Virginia § 58.1-3980](#))
- Corrections by commissioner or other official performing his duties ([Code of Virginia § 58.1-3981](#))
- Appeals by locality ([Code of Virginia § 58.1-3982](#))
- Remedy not to affect right to apply to court ([Code of Virginia § 58.1-3983](#))
- Appeals and rulings of local taxes ([Code of Virginia § 58.1-3983.1](#))
- Application to the court to correct erroneous assessments of local levies generally. ([Code of Virginia § 58.1-3984](#))