



FREDERICK COUNTY, VIRGINIA
APPLICATION FOR REVIEW (APPEAL)
LOCAL BUSINESS TAXES ONLY



Commissioner of the Revenue
P.O. Box 552, Winchester VA 22604-0552
Phone: 540.722.8335 Fax: 540.667.6487
www.fcva.us/cor
www.fcva.us/biztax

Any person assessed with any local mobile property tax or local business tax as defined in this section may appeal such assessment within one year from the last day of the tax year for which such assessment is made, or within one year from the date of such assessment, whichever is later, to the commissioner of the revenue or other assessing official. "Local business tax" means machinery and tools tax, business tangible personal property tax (including, without limitation, computer equipment), merchant's capital tax, 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. (Code of Virginia, § 58.1-3983.1)

- Complete, sign, date, and return (to the address above) the Application For Review and any documentation or evidence to support your Application. **Your Application must also include evidence of your authority to sign/file this appeal on behalf of Applicant.**
- The Commissioner of the Revenue may hold a conference with the taxpayer if requested by the taxpayer or may require the submission of additional information, an audit or further audits, or other evidence deemed necessary for a proper and equitable determination of the Application.

TAXPAYER INFORMATION			
Taxpayer (Owner) Name:		Account No.:	
Address:		Email Address:	
Telephone Nos.:	(home)	(work)	(cell)
Local Business Name:			
Local Business Address:			
Local Business Telephone:			
PERSONAL PROPERTY (CHOOSE THE ONE THAT IS THE SUBJECT OF THE APPLICATION FOR REVIEW)			
<input type="checkbox"/> Business Furniture or Fixtures	<input type="checkbox"/> Other Business Equipment	<input type="checkbox"/> Meals Tax	<input type="checkbox"/> Utility Tax
<input type="checkbox"/> Business Computers or Machines	<input type="checkbox"/> Machinery & Tools	<input type="checkbox"/> Lodging Tax	<input type="checkbox"/> Other (please specify): _____
REASON FOR APPLICATION FOR REVIEW			
CERTIFICATION			
The owner must sign and date this form. If the business is an entity such as a trust, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign, and such written authorization must be attached.			
I declare, under penalty of perjury, (1) that the foregoing information is complete, true, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.			
_____ Signature		_____ Print Name	
_____ Title or Capacity for Signing		_____ Date	

**** FOR OFFICE USE ONLY ****

Date Application for Review Received: _____ Date Decision Transmitted to Taxpayer: _____
Decision of Commissioner of Revenue: ☐ No Change ☐ Increase ☐ Decrease ☐ Other: _____