



Town of Middleburg Business Tax Appeal Process

This document outlines the appeal process available to taxpayers in the Town of Middleburg for resolution of issues that may arise over local business taxes and includes all requirements for applying to the local assessing officer for review of a local business tax assessment. The Virginia General Assembly has instituted these provisions. In order to be entitled to the provisions, an appeal must first be submitted in accordance with the appeal process outlined below. The utilization of the appeal process does not preclude remedies available to the taxpayer through the Circuit Court.

***Please be advised, any person or business assessed a business personal property tax may seek a review of his or her assessment using the [Loudoun County Appeal Process](#). All reviews of business personal property tax must be submitted to the Loudoun County Commissioner of the Revenue.*

Appeal Request Details

Any person or business assessed a transient occupancy, food and beverage, admissions, or business, professional and occupational license (BPOL) tax, may seek a review of his or her assessment using the Town of Middleburg Business Tax Appeal Process. The taxpayer must have statutory authority to submit a request to review his or her assessment by the appropriate local official. All assessment reviews are referred to in this document as an “appeal.”

Appeal Application for Correction

Va. Code §58.1-3980 - Any person, firm or corporation assessed any local tax may file an Appeal Application for Correction. The Appeal Application for Correction must be filed within three (3) years from the last day of the tax year for any assessment or within one (1) year from the date of assessment, whichever is later.

Administrative Appeal to the Local Assessing Official

Va. Code §58.1-3703.1 – This Appeal must follow an appealable event and must be filed within one (1) year of the date of an appealable event or within one (1) year from last day of the tax year, whichever is later.

Per Va. Code §58.1-3703.1(A)(5), an appealable event is defined as:

- 1) an increase in the assessment of a local license tax payable by a taxpayer;*
- 2) the denial of a local license tax refund;*
- 3) or the assessment of a local license tax where none previously was assessed.*

To qualify as an appealable event under 1, 2, or 3, the action must arise out of the local assessing official's:

- i. examination of records, financial statements and other information;*
 - ii. determination regarding the rate or classification applicable to the licensable business;*
 - iii. assessment of a local license tax when no return was filed by the taxpayer;*
 - iv. denial of an Appeal Application for Correction attendant to the filing of an amended application for license.*
- 4) Classification applicable to taxpayer's business, including whether the business properly falls within a business license classification.*

Appeal Submittal Process

Please submit the following information with either appeal submission. Failure to include the information below may result in the denial of your submission.

- 1) Specify the name, mailing address, telephone number and e-mail address of the taxpayer, as well as the physical location(s) where the place of business is located.
- 2) Provide the taxpayer Federal Identification Number (EIN).
- 3) Include the Power of Attorney or Letter of Authorization (LOA), if the appeal is being filed on behalf of the taxpayer. Also, please provide any telephone numbers and e-mail addresses related to the representative needed for contact during the process.
- 4) List the tax periods covered by the challenged assessment(s).
- 5) Clearly identify the assessment(s) and the amount(s) in dispute.
- 6) An explanation of the alleged error(s) in the assessment and the grounds upon which the taxpayer relies, including facts, issues and supporting documentation.
- 7) The specific remedy sought by the taxpayer.
- 8) Any other facts the taxpayer would like to be considered when reviewing the appeal.

Appeal submittals and supporting documentation may be submitted to the attention of the Finance Director at the Town of Middleburg by e-mail at treasurer@middleburgva.gov or by mail to:

Town of Middleburg
Attn: Finance Director
PO Box 187
Middleburg, VA 20118-0187

If mailed, the appeal is considered to have been filed as of the postmarked date. Appeals may also be submitted in person at the Town Office during normal business hours at 10 West Marshall Street in Middleburg.

After the required information is properly filed, the Finance Director will review the appeal and may request additional information and documents deemed necessary for a determination of the appeal. If the taxpayer does not provide all the documents or information requested, the appeal will be decided, based on the available information. If sufficient information is unavailable to permit an adequate analysis, the appeal will be denied.

Following an Administrative Appeal to the Local Assessing Official, within 90 days of the date of the Local Assessing Officer's determination, an administrative appeal may be submitted to the State Tax Commissioner. The appeal shall be in such form as the Tax Commissioner may prescribe and the taxpayer shall serve a copy of the appeal upon the local assessing official. If new issues are present, within 30 days of the appeal notice provided to the State Tax Commissioner, the appeal to the State Tax Commissioner may be recalled and an administrative appeal filed requesting to address new issues, restarting the process. [Virginia Department of Taxation - Guidelines for Appealing Local Business Taxes §1.2.](#)