



## CITY OF NORFOLK LOCAL DOWNTOWN ARTS AND CULTURAL DISTRICT INCENTIVES

### Background

Norfolk City Council has designated an area to be incorporated in the Downtown Arts and Design District, commonly known as the NEON District. This program offers incentives for the provision and formation of arts and cultural sites. Incentives are restricted to Qualified Art Organizations as described below. The purpose of establishing the Downtown Arts and Cultural District is to increase awareness and support for the arts and culture in the city, which will serve to support and create arts and cultural venues in the city, to increase capital investment and create jobs, and to promote Norfolk as the arts and cultural center of the region. The council believes that establishment of an arts and cultural district will benefit the welfare of the citizens of Norfolk. <https://norfolkdevelopment.com/resources/downtownarts/>

**Note: Organizations shall apply to the district administrator for qualification no later than sixty (60) days after the initial commencement of operations.**

### Local Incentive (Businesses must be qualified by the Department of Economic Development)

Incentive	Eligibility	Type
<b>BPOL Tax Reduction:</b>	A business for profit or not-for-profit organization that is physically located within the district. The organization will have to add to the range of arts and cultural activities and events that are accessible to the public by exhibiting live performances such as theatre, dance, music, or other imaginative work and/or producing or exhibiting physical works created by, or under the direction of one or more artists, which are intended for unique production or limited reproduction. Museums or historic sites, the primary mission of which is education, history, or historic preservation, may also qualify as qualified arts organizations. Theaters, including movie theaters, art galleries, dance studios, music venues, performance spaces, art schools and academies, including culinary arts schools and academies, and graphic art design businesses are examples of qualified arts organizations.	The reduction of the organizations business, professional and occupational license tax will be utilized for a period of three calendar years, including the partial calendar year of certification and the following two full calendar years. The percentage of reduction for each year will be 100 percent reduction in year one, two, and three. The qualified arts organization must be re-certified annually.
<b>Permit Fee Exemption:</b>	This exemption shall apply to the record owner of the property where the qualified arts organization is located or to the business owner if such business is a tenant of the subject property and, in either case, only to a qualified arts organization that is in the process of redevelopment. This exemption may not be applied retroactively.	A qualified arts organization shall be exempt from any building, electrical, mechanical, plumbing, or site plan application fees that would otherwise be imposed on such qualified arts organization under City Code.