ISLE OF WIGHT COUNTY
COMMISSIONER OF THE REVENUE
P. O. Box 107, Isle of Wight, VA 23397
Phone (757) 365-6219 Fax (757) 356-9731
Email: ggwaltney@isleofwight.gov

Date Received:

Application for Non-Profit Organizations
Tax Exemption On Real Estate or Personal Property Taxes

APPLICANT INFORMATION		
Name of organization*:*	Email:	Telephone No(s):
Property currently owned by:	Map No.:	Acreage:
Name of authorized agent and title: Phone number:		
Mailing address *(if different from primary residence address):*		
Property location (*street address*):		
If a residence, occupant's relationship to the organization:		
Is the organization receiving rent or income from property? ☐ Yes ☐ No		
Date property will be occupied for tax-exempt purposes:		

AFFIDAVIT: The undersigned (check one) ☐ property owner, or ☐ duly authorized agent/representative thereof, certified that this application and the foregoing answers statements, and other information herewith submitted are in all respects true and correct to the best of their knowledge and belief. WITH THE UNDERSTANDING THAT AMY INCORRECT INFORMATION SUBMITTED MAY RESULT IN THE DELAY OR RESCHEDULING OF APPROVAL BY THE BOARD OF SUPERVISORS.

_____ _____
Signature Title

_____ _____
Printed Name Date

IMPORTANT INFORMATION

Pursuant to Article X, Section 6(a) (6) of Article X of the Constitution of Virginia, the General Assembly. Please see Procedure for Applying for Exempt Status of a Non-Profit Organization.

Privacy Act Notice: Disclosure of your social security number on this form is mandatory, as authorized by the Virginia State Code, Section 58.1-3017. Social security numbers are regarded as confidential, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose.

(OVER)

Please attach supporting documentation related to the following:

1. A copy of the determination from the IRS regarding tax-exempt status pursuant to §501 (c) of the IRS Code of 1954.

2. A statement signed by an officer indicating whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Virginia Alcoholic Beverage Control Board to the organization for use on its property. A copy of the organization's current alcoholic beverage license issued by the Virginia Alcoholic Beverage Control Board.
   If no license is held, check here. _☐_

3. A copy of the organization's most current compensation schedule in order to determine if any director, officer, or employee is paid compensation in excess of a reasonable allowance.

4. A copy of the Internal Revenue Service Form 9901, 990EZ, or 990PF together with any schedules and attachments most recently filed with the IRS for the previous calendar year or an explanation why such form was not filed.

5. A statement from the organization clearly indicating whether the property is to be used for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes as set forth in Article X, Section 6 (1) (6) of the Constitution of Virginia.

6. A list of names and addresses of the current officers and directors of the organization.

7. A copy of all fictitious names certificated, if any, filed by the organization with either the State Corporation Commission or the Isle of Wight County Circuit Court.

8. Copies of current financial statements, including a list of the individuals or entities to who the net earnings of the organization inure. The list must indicate the amount or percentage of the net earning inuring to each individual or entity.

9. A statement signed by an officer of the organization indicating whether any significant portion of the service provided by the organization is generated by funds received from donations, contributions, or local, state, or federal grants. This statement must include an indication of the percentage of service generated by such funds. Donations shall include the providing of personal services or the contribution of in-kind or other material services.

10. A copy of the current articles of incorporation and bylaws of the organization.

11. A statement signed by an officer indicating whether the organization has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin.

12. A description of how the organization provides services for the common good of the public, specifically identifying the amount or level of service provided to Isle of Wight County Citizens and the length of time these services have been provided in Isle of Wight County. To be considered, the organization should provide, on average, 50% of its services and community benefit to Isle of Wight citizens and the length of time these services have been provided within Isle of Wight County should be three (3) years or greater.

13. Any other information the organization believes is supportive of its request for tax exemption.

Procedure for Applying for Exempt Status of a Non-Profit Organization

A. Pursuant to subsection 6(a)(6) of Article X of the Constitution of Virginia, on and after January 1, 2003, any county, city, or town may, by designation or classification, exempt from real or personal property taxes, or both, by ordinance adopted by the local governing body, the real or personal property, or both, owned by a nonprofit organization that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes. The ordinance shall state the specific use on which the exemption is based, and continuance of the exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is classified or designated. No exemption shall be provided to any organization that has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin.

B. Any ordinance exempting property by designation pursuant to subsection A above shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The Board of Supervisors shall publish a notice of the public hearing once in the *Smithfield Times* and *The Tidewater News* newspapers. The notice shall include the assessed value of the real and tangible personal property for which an exemption is requested as well as the property taxes assessed against such property. The public hearing shall not be held until at least five days after the notice is published in the newspaper. The local governing body shall collect the cost of publication from the organization requesting the property tax exemption. Before adopting any such ordinance, the Board of Supervisors shall consider the following questions:

1. Whether the organization is exempt from taxation pursuant to §501 (c) of the Internal Revenue Code of 1954;

2. Whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Virginia Alcoholic Beverage Control Board to such organization, for use on such property;

3. Whether any director, officer, or employee of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services which such director, officer, or employee actually renders;

4. Whether any part of the net earnings of such organization inures to the benefit of any individual, and whether any significant portion of the service provided by such organization is generated by funds received from donations, contributions, or local, state or federal grants;

5. Whether the organization provides services for the common good of the public; specific consideration will be given to the level of services provided for the common good of the public to citizens of Isle of Wight County. At least a minimum of 50% of the organization's services should be provided to citizens of Isle of Wight County. The organization should have been providing services in Isle of Wight County for a minimum of three years.

6. Whether a substantial part of the activities of the organization involves carrying on propaganda, or otherwise attempting to influence legislation and whether the organization participates in, or intervenes in, any political campaign on behalf of any candidate for public office;

7. Whether the organization has rules, regulations, policies, or practices that discriminate on the basis of religious conviction, race, color, sex, or national origin.

8. The revenue impact to the locality and its taxpayers of exempting the property; The County shall assess the County service requirements for the facility requested to be exempted and the financial impact of any exempted tax burden shift to the taxpaying citizens and businesses.

C. Exemptions of property from taxation under this article shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia.

D. "Nothing in this section or in any ordinance adopted pursuant to this section shall affect the validity of either a classification exemption or a designation exemption granted by the General Assembly prior to January 1, 2003, pursuant to Article 2 (§58.1-3606 et seq.), 3 (§58.1-3609 et seq.) or 4 (§58.1-3650 et seq.) of the *Code of Virginia* or this chapter. An exemption granted pursuant to Article 4 (§58.1-3650 et seq.) of the *Code of Virginia* or this chapter may be revoked in accordance with the provisions of §58.1-3605.

E. Triennial Application for Exemption; Removal by Local Governing Body
In accordance with §58.1-3605 of the *Code of Virginia*, organizations receiving exemption from real and/or personal property taxation by the Isle of Wight Board of Supervisors shall be required to file triennially an application as a requirement for retention of the exempt status of the property. Such application shall show the ownership and usage of such property and shall be filed within sixty days preceding the tax year for which such exemption, or the retention thereof, is sought. The requirement to file a triennial application to maintain exempt status shall be written into the ordinance designating an organization as exempt from real and/or personal property taxes. The Board of Supervisors may submit to the General Assembly a list of those organizations whose property is designated as tax exempt under §58.1-3650.1 et seq. which the local governing body wants to remove from its exempt property list. Legislation including such a list must be introduced no later than the first calendar day of any session of the General Assembly unless requested by the Governor.

F. Application Submission

1. Applications are available in the Commissioner of the Revenue's Office located at 17090 Monument Circle, Suite 113, Windsor, VA 23487. Please attach all required documents.

2. Return the completed application to the Commissioner of the Revenue's Office, 17090 Monument Circle, Suite 113, Windsor, VA Virginia 23487.

3. Within 45 business days of receipt of the application, the Commissioner of the Revenue's Office will review the application for completion and notify the organization if additional information is needed then forward it, with any additional information pertinent to the application, to the County Administrator's Office for action of the Board of Supervisors within 45 days after receipt from the Commissioner of the Revenue's Office.

4. The County Administrator's Office will coordinate the placement of the public hearing advertisements in accordance with County Policy. The advertisements will state the date, time, and location of the meeting. The applicant will be responsible for the $500 deposit for the costs of the public hearing advertisements. A check should be made payable to the Treasurer, Isle of Wight County, Virginia.

   It is highly recommended that the person(s) completing the application attend the Public Hearing. If such individual(s) cannot be present, the organization should send an authorized representative.

5. Upon conclusion of the Public Hearing, a prepared ordinance will be introduced for consideration by the Board of Supervisors. If the Board of Supervisors adopts the ordinance for exempt status, the exemption is valid for the next July 1st tax year and all future years unless revoked in accordance with the provision of Code of Virginia §58.1-3605.

6. If the Board of Supervisors does not approve the request for exempt status, the organization will be required to continue to file a tangible personal property return and/or continue paying taxes related to real and/or personal property assessments.

7. To be considered for each July 1st, <u>the application must be received by the Commissioner of the Revenue's Office by April 1.</u>

8. Approval of the application will provide for an exemption for real and personal property tax.