



ORDINANCE NUMBER 2013-85

AN ORDINANCE GRANTING VALLEY PROGRAM FOR AGING SERVICES, INC. AN EXEMPTION FROM PERSONAL PROPERTY TAXES IN THE CITY OF WAYNESBORO, VIRGINIA

WHEREAS, on the request of Valley Program for Aging Services, Inc., pursuant to Subsection 6(a)6 of Article X of the Constitution of Virginia, Section 58.1-3651 of the Code of Virginia, and Waynesboro City Code Sections 78-250 and 78-251, a public hearing before the City Council was held, pursuant to notice thereof as required by Section 78-251 of the Code of this City; and

WHEREAS, pursuant to Subsection 6(a)6 of Article X of the Constitution of Virginia, Section 58.1-3651 of the Code of Virginia, and Waynesboro City Code Sections 78-250 and 78-251, the Waynesboro City Council 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; and

WHEREAS, such action may be taken only after submission to the Commissioner of the Revenue on a form provided by the Commissioner of a completed application for such exemption by an officer or designated party of the entity seeking same; and

WHEREAS, such application must be accompanied by a nonrefundable fee of \$200.00 to cover advertising and administrative costs of processing the same; and

WHEREAS, the ordinance granting any such exemption 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; and

WHEREAS, 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; and

WHEREAS, pursuant to Waynesboro City Code Sec. 78-251 a properly noticed public hearing with respect thereto was held, at which citizens had an opportunity to be heard and the following questions were considered:

- (1) Whether the organization is exempt from taxation pursuant to section 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 state 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. As used in this subsection, donations shall include the providing of personal services or the contribution of in-kind or other material services;
- (5) Whether the organization provides services for the common good of the public;
- (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) The revenue impact to the locality and its taxpayers of exempting the property; and
- (8) Any other criteria, facts and circumstances that the city council deems pertinent to the adoption of such ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Waynesboro, Virginia, that the applicant, Valley Program for Aging Services, Inc., be and herewith is granted an exemption from personal property taxes for tax year 2013 and all subsequent years, in accordance with Subsection 6(a)6 of Article X of the Constitution of Virginia, Section 58.1-3651 of the Code of Virginia, and Waynesboro City Code Sections 78-250 and 78-251, in accordance with the application and report of the Commissioner of the Revenue, incorporated by reference herein and made a part hereof, subject to the following express conditions:

- (1) The application of the Valley Program for Aging Services, Inc., has been accompanied by a nonrefundable fee of \$200.00 to cover advertising and administrative costs of processing the same;
- (2) The specific use on which the exemption is based is as follows:

Valley Program for Aging Services, Inc. is a nonprofit organization that provides various services to citizens 60 years and older, including but not limited to the following: Meals on Wheels, adult day care, transportation, legal and emergency services. Valley Program for Aging Services, Inc. also provides Medicare insurance counseling to all Medicare eligible individuals, including those under 60. Valley Program for Aging Services, Inc. shall use the exempt tax dollars to supplement the cost of providing services to fulfill their mission, including transportation costs;
- (3) The continuance of this exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is classified or designated; and

(4) No exemption shall be provided to Valley Program for Aging Services, Inc. in the event Valley Program for Aging Services, Inc. has or later imposes any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin.

INTRODUCED: ON OCTOBER 28, 2013 BY MR MIKE HARRIS

ADOPTED: ON NOVEMBER 13, 2013

EFFECTIVE: NOVEMBER 23, 2013

_____/s/ Julia Bortle *****
CLERK

/s/ Bruce Allen
BRUCE ALLEN, MAYOR