

501(C)(3) NON-PROFITS

Organizations Applying for
Real Estate and Personal Property
Tax Exemption

City Council's Authority to Exempt Real Estate and Personal Property Taxes

- The Constitution of Virginia allows for specific local tax exemption (Ref. Article X, §6. Exempt Property).
- Prior to January 1, 2003, the General Assembly passed bills exempting an organization from local taxation.
- As of January 1, 2003, local elected officials were given the authority to make the determination.
- Council passed a local ordinance addressing real and personal property exemption (Ref. §4-2-17 Harrisonburg City Code).

The Process

- Non-profit files Tax-Exempt Application.
- Application and supporting documentation (i.e. financial statements, tax returns, etc.) are reviewed by a committee made up of the City's Finance Director, Treasurer, and Commissioner of the Revenue.
- Revenue impact is determined.
- A public hearing is set and advertised.
- The information is provided to City Council.
- Tax-exempt status is awarded or denied.
- The local ruling is the final determination.

Current Statistics

There are 13 - 501 (c)(3) organizations that have personal property exempted by Council and the total tax amount exempted in FY 18 was \$ 77,449.98.

There are 9 - 501 (c)(3) organizations that have real estate taxes exempted by Council and the total tax amount exempted in FY 18 was \$ 73,225.63.

2018 Applicants

- The Community Foundation of Harrisonburg and Rockingham County
- Journey Counseling Ministries Inc.
- Anicira Veterinary Center



Located at 317 South Main St
Tax Map 25-J-11

The Community Foundation of Harrisonburg and Rockingham

- Mission: Strengthening our communities through purposeful giving and active engagement.
- Vision/Philosophy: To be a trusted philanthropic leader in the communities we serve through delivery of the highest quality donor services, customized and unique grant and scholarship programs, and bold initiatives to address community needs.

The Community Foundation of Harrisonburg and Rockingham

- Renovated historic 1890's Eastham house into The Plecker Center for Community Philanthropy
- Center houses six (6) other nonprofit organizations: Open Doors, Blue Ridge CASA for Children, Way to Go, Valley Fellowship of Christian Athletes, Autumn Valley Guardianship and the local chapter of the Alzheimer's Association
- Holds and Manages over 200 endowments, scholarship funds, designated funds, capital campaigns, and donor-advised funds for mostly local donors and nonprofit agencies.
- Since inception the Foundation has granted out over \$30 million to local nonprofits or nonprofits with a local connection and it has grown its asset base to over \$34 million for future community initiatives.

The Community Foundation of Harrisonburg and Rockingham

2018 Personal Property Assessment: \$46,985

2018 Personal Property taxes levied: \$996.08

(Assuming the current personal property tax rate)

2018-2019 Real Estate Tax Assessment: \$668,400

FY 19 Real Estate Taxes levied: \$5,601.40

(Assuming the current real estate tax rate)

Journey Counseling Ministries Inc.



Journey Counseling Ministries opened its doors in 2008 with the purpose of serving and ministering to Harrisonburg's local churches as well as individuals and families in the greater community.

Journey Counseling Ministries Inc.

- Journey's team provides professional counseling and therapy in accordance with Christian principles to people of all backgrounds and faiths.
- Financial scholarship assistance is available for those that cannot pay the full fee for counseling. In 2017, \$3163 of scholarships were provided from the Client Assistance Fund and another \$1450 of pro bono or reduced fee counseling.
- Conducts workshops in relationship – building skills
- In the year ended 2017-Journey has counseled approximately 496 persons; including 40-50 teen moms and their babies in the Augusta County Young Life Program. They conducted 3 sessions with JMU InterVarsity where 450 students attended.

Journey Counseling Ministries Inc

- 2018 Personal Property Assessment: \$4,558
- 2018 Personal Property taxes levied: \$96.63

(Assuming the current personal property tax rate)

ANICIRA VETERINARY CENTER

- The mission of Anicira Veterinary Center is to end the euthanasia of healthy, behaviorally sound cats and dogs in the Western, Central and Northern parts of Virginia.
- The Center is committed to ending companion animal overpopulation by providing low cost, high quality spay and neuter services. It also offers low cost vaccinations at the time of surgery.
- The Center is open to everyone regardless of income or place of residence.

ANICIRA VETERINARY CENTER

- The City Council granted Anicira real estate tax exemption and personal property tax exemption in 2008.
- In 2016, Council exempted Anicira's 1st van from personal property taxes
- In late 2017 and early 2018, Anicira purchased two (2) additional vans for transporting their patients for spay/neuter procedures and preventive care services

ANICIRA VETERINARY CENTER

Anicira would like Council to exempt both vans. Only one van was owned on January 1, 2018 and would actually have an assessment in 2018.

2018 Assessment on vehicle	\$ 11,500
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2018 Personal Property taxes levied (Assuming the current personal property tax rate)	\$ 402.50
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If the second van had been owned on January 1, 2018 the assessment would be \$5925 and the taxes levied at the current rate would be \$207.38.

The committee recommends The Community Foundation of Harrisonburg and Rockingham, Journey Counseling Ministries Inc. and Anicira Veterinary Center be exempted the respective taxes for which they have applied.