

501(C)(3) NON-PROFITS

ORGANIZATIONS APPLYING FOR REAL ESTATE AND PERSONAL PROPERTY TAX EXEMPTION

Tuesday, June 24, 2025

Karen I. Rose, Commissioner of the Revenue





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 15 - 501 (c)(3) organizations that have personal property exempted by Council and the total tax amount exempted in FY25 was \$ 31,792.
- There are 12 - 501 (c)(3) organizations that have real estate taxes exempted by Council and the total tax amount exempted in FY25 was \$ 142,923.



2025 Applicants

**Strength in Peers, Inc
Virginia Clean Cities**

Village to Village Inc/Hope4Villages LLC



Strength in Peers, Inc



917 N Main St Suite 1
Tax Map 041 C 41-AT



Strength In Peers, Inc

Mission: We offer hope, support and advocacy for those seeking recovery so they can build resilience and thrive in our lives and communities.

More than half of their Board of Directors and staff are in active recovery from substance use, mental health, and trauma-related challenges.

They provide mental health and substance use recovery support services, including peer support and case management. They operate a community resource center for anyone to get community information and referrals to community services. They also offer HIV and Hep C testing, a food pantry, homeless supplies, homeless outreach and jail-based support groups.



Strength in Peers, Inc

In June 2024, City Council exempted the real estate taxes for the portion of the building housing Strength in Peers offices and other work related square footage as well as their business personal property and one business use van.

This year they are requesting exemption of the upstairs apartments portion of the building and exemption on a business van purchased after January 1, 2024.

The Harrisonburg ordinance Sec. 4-2-17 (a)(3) specifically states that the property cannot be occupied or used by any person as a dwelling or for other personal use.



Strength in Peers, Inc

- The new van is used by the Strength in Peers Comprehensive Harm reduction program. They travel to various locations in the community to provide individuals rapid HIV and Hep C testing, syringe services, naloxone, drug testing strips, harm reduction education, and assistance navigating other community services and resources. The van allows them to store the supplies they give out under lock and key. There is also a bench and table in the van so they can conduct services privately in the van and stay out of the weather.





Strength in Peers, Inc





Strength in Peers, Inc

FY26 Real Estate Tax Assessment: \$466,285

FY26 Real Estate Tax levied: \$ 4,709

FY26 Personal Property Tax Assessment: \$30,598

FY26 Personal Property Taxes levied: \$ 1,056



Virginia Clean Cities



1401 Technology Dr



Virginia Clean Cities

Mission Statement: Virginia Clean Cities (VCC) advances air quality improvement, economic opportunity, and energy security through deployment of alternative fuel vehicles, education programs and other petroleum reduction activities.



Chevy Bolt loaned to Rural regions of Virginia

City electric school bus demo





Virginia Clean Cities

- **VCC formed a partnership with JMU in 2009 and VCC serves as a cornerstone program in the Institute for Energy and Environmental Research.**
- **VCC provides educational services on the benefits of adopting cleaner, lower emission alternative fuel vehicles. The vehicles are used for this purpose.**
- **Locally efforts are being made to electrify the Gus Bus which serves as a mobile classroom for elementary-age students in Harrisonburg**
- **VCC has two vehicles that they loan to rural areas for several weeks for them to determine if electric works for them.**
- **Provided technical assistance to the city in its efforts to electrify school buses**



Virginia Clean Cities



In 2021 a new solar powered charging station was unveiled. The JuiceBox collects and stores the solar energy and you plug in your car and charge off sunshine powered batteries.



Virginia Clean Cities

FY26 Personal Property Tax Assessment:	\$ 58,625
FY26 Personal Property Tax levied:	\$ 2,023



Village to Village Inc



3006 S Main St



Village to Village Inc

- **Village to Village Inc is a Christian non-profit organization that builds relationships here and abroad while providing sustainable resources so that communities in need are able to move towards self-sufficiency.**
- **They partner with Church World Service to help collect items needed to set up homes for new to our country, refugee families.**
- **They also work with the Harrisonburg school systems to help refugee families in need of specific items like coats, blankets, dishes, hygiene items.**
- **They host a summer camp for refugee kids at no cost**



Village to Village Inc

- **Hope4Villages, LLC is a single member LLC of Village to Village Inc, and in 2024 they acquired Bargain Hive store at 3006 S. Main St. All the proceeds from this store go directly to Village to Village to help fund their projects.**
- **Village to Village Inc and Hope4Villages LLC do not own the building. They are requesting exemption of the business personal property used in the store and their offices as well as for trailers that are owned by Village to Village Inc.**
- **These trailers are used to transport items to help families set up their homes.**



Village to Village Inc

Camp for Refugee Families Children





Village to Village Inc



**Helping collect household items and setting up homes
for new to our country refugee families**



Village to Village Inc and Hope4Villages LLC

Office

FY26 Personal Property Assessment:	\$ 8,335
FY26 Personal Property Taxes levied:	\$ 176.70

Trailers

FY26 Personal Property Tax Assessment:	\$5,096
FY26 Personal Property Taxes levied	\$ 175.81

Hope4Villages LLC

FY26 Personal Property Assessment:	\$ 5,051
FY26 Personal Property Taxes levied:	\$ 116.62



- **The committee recommends that Strength in Peers, Inc. real estate exemption request be denied based on city ordinance Sec. 4-2-17 (a)(3) the property cannot be occupied or used by any person as a dwelling or for other personal use.**
- **The committee recommends Strength in Peers, Inc., Virginia Clean Cities and Village to Village Inc and Hope4Villages LLC be exempted the personal property taxes for which they have applied.**



Questions