



**HARRISONBURG | VA**  
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June 24, 2025 City Council Meeting

**Title**

Real Estate and Personal Property Tax Exemption for Strength in Peers Inc. Tax Map 041 C 41-AT; Personal Property Tax Exemption for Virginia Clean Cities and Personal Property Tax Exemption for Village to Village Inc, and Hope4Villages LLC, --Karen Rose, Commissioner of the Revenue

**Summary**

By January 30, 2025, applications were received from Strength in Peers, Inc for real estate tax and personal property tax exemption at 917 N Main St; and Virginia Clean Cities for personal property at 1401 Technology Dr and Village to Village, Inc and Hope4Villages LLC for personal property tax exemption at 3006 S Main St.

**Recommendation**

Option 1. The Committee members Jeff Shafer, Treasurer; Larry Propst, Director of Finance; and Karen Rose, Commissioner of the Revenue have reviewed the application packets and recommend that City Council not approve the requests for real estate exemption for Strength in Peers Inc.; and approve the personal property exemption for Strength in Peers Inc.; the personal property exemption for Virginia Clean Cities and the personal property exemption for Village to Village, Inc and Hope4Villages LLC.

**Fiscal Impact**

If the exemptions are granted the reduction in real estate revenue would be \$4,709 at the FY26 real estate tax rate and the reduction in personal property tax revenue would be \$3,549 at the FY26 personal property tax rate for business personal property and for business vehicles.

**Context & Analysis**

1. Strength in Peers Inc is located at 917 N Main St. In 2024, they received real estate tax exemption from City Council on the portion of the building used for Strength in Peers office and area where work related services are provided as well as exemption on their business personal property and one vehicle. In 2025, they are requesting real estate exemption for the area of the building being rented as apartments and for personal property exemption on a van purchased after January 1, 2024. Strength in Peers is a peer-run recovery community organization. They

provide recovery in substance use, mental health, and trauma-related challenges. They also provide a community resource center, food pantry, homeless supplies, homeless outreach and jail-based support groups for Harrisonburg, Rockingham, Page and Shenandoah Counties. Strength in Peers Inc. has paid \$5,329 real estate taxes for the apartment section of the building in FY25. The 2025 assessment for real estate taxes is \$466,285 for the apartment section and at the current tax rate of \$1.01 per \$100 would generate \$ 4,709 of real estate revenue in FY26. Strength in Peers Inc. has not paid personal property taxes in prior years on the vehicle they are requesting exemption. The 2025 assessment for vehicle personal property taxes is \$30,598 and at the current vehicle personal property rate of \$3.45 per \$100 would generate \$1,056 in personal property tax revenue in FY26.

2. Virginia Clean Cities advances air quality improvement, economic opportunity, and energy security through deployment of alternative fuel vehicles, education programs and other petroleum reduction activities. They are requesting personal property exemption on three vehicles used by Virginia Clean Cities, and they are driven to Virginia communities for outreach, education and demonstration as well as planning meetings. Two of the vehicles can be borrowed by rural Virginia communities for several weeks at a time to understand if electric works for them. Virginia Clean Cities has paid vehicle personal property taxes of \$324.45; \$1,427.48 and \$2,735.86 for FY23, FY24 and FY25, respectively. The 2025 assessment for vehicle personal property taxes is \$58,625 and at the current tax rate of \$3.45 per \$100 would generate \$2,023 of personal property tax revenue in FY26.

3. Village to Village Inc and Hope4Villages LLC are located at 3006 S Main St. They partner with Church World Service to help collect items needed to set up homes for new to our country, refugee families and work with the Harrisonburg school system to help refugee families in need of specific items like coats, blankets, dishes, hygiene items as well as host a summer camp for the refugee children. Hope4Villages LLC is a single member LLC of Village to Village Inc and operates the Bargain Hive store. All proceeds from the store go directly to Village to Village Inc to fund their projects. FY26 is the first fiscal year that Village to Village Inc and Hope4Villages LLC have personal property assessments in the City. The 2025 assessment for Village to Village Inc business personal property is \$ 8,335 and at the current tax rate of \$2.12 per \$100 would generate \$177 of personal property tax for FY26; the 2025 assessment for Village to Village Inc business vehicle personal property is \$5,096 and at the current tax rate of \$3.45 per \$100 would generate \$176 of personal property tax for FY26; and the 2025 assessment for Hope4Villages LLC business personal property is \$5,501 and at the current tax rate of \$2.12 per \$100 would generate \$117 of personal property tax in FY26.

### **Options**

1. Approve for exemption or
2. Do not approve for exemption

**Attachments**

1. Committee Letter
2. 2025 Strength in Peers Application
3. 2025 Virginia Clean Cities Application
4. 2025 Village to Village, Inc and Hope4Villages LLC Application
5. PowerPoint Presentation
6. Notice of Public Hearing