

501(C)(3) NON-PROFITS

Organizations Applying for
Business Personal Property
Tax Exemption

City Council's Authority to Exempt 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 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.

2014 APPLICANT

Exemption of Personal Property Tax

Cat's Cradle of the Shenandoah Valley



www.catscradleva.org

Located at 124 S Main Street

About Us

Cat's Cradle was founded in 1998 and has as it's mission to ensure and maintain a safe, compassionate community for cats and dogs.



The Harrisonburg office serves the City of Harrisonburg and the surrounding counties of Augusta, Page, Rockingham and Shenandoah.

They provide:

1. spay/neuter assistance (cats and dogs) for low-income citizens
2. TNR (Trap, Neuter Return) assistance for feral cat colony caretakers
3. foster and adoption (cats only) and
4. pet retention and rehoming assistance



- ▣ **Their network of foster homes achieve over 400 high quality adoptions per year and their spay/neuter and TNR assist the public with about 2000 sterilizations per year.**



CAT'S CRADLE OF THE SHENANDOAH VALEY

The organization's personal property consists of typical office equipment, furnishings, and computer equipment as well as pet traps, cages, and exam tables.

The property also includes two vehicles:

- 1999 Ford E-350 Van

- 2013 Ford Econoline Van

The total assessed value for 2014 is \$30,475.

The total taxes for 2014 are \$ 821.

The committee recommends taxes for
Cat's Cradle of the Shenandoah Valley
be exempt.

Thank you.

- ▣ This completes the exemption applications for tax year 2014