



May 13, 2014

Office of City Clerk
City of Harrisonburg
Municipal Building
345 South Main Street
Harrisonburg, VA 22802

Ladies and Gentlemen:

Enclosed please find our Application for Street or Alley Closing” form, along with supporting documentation and the required \$50.00 fee. We are hereby requesting that the City of Harrisonburg close the alley as noted on the enclosed survey plat, and that the City further vacate any and all access easements to the alley.

Lutheran Family Services, Inc. (“LFSVA”) is a nonprofit organization exempt from taxation under Internal Revenue Code Section 501(c)(3). LFSVA provides educational and social services throughout Virginia; employing more than 400 Virginians in our 20 service locations. In Harrisonburg, we operate one of our four Minnick Education Centers, located at 774 Massanutten Avenue, where we provide educational services to children with autism and ED. The property at this address is shown as being owned by Massanutten Street, LLC; LFSVA is the sole “member” of Massanutten Street LLC. We have enclosed documentation of LFSVA’s exempt status as a charitable organization, and documentation showing that LFSVA is the sole member of Massanutten Street LLC.

We request that the subject alley be closed by the City and that the City vacate any access easements to the subject alley. The alley adjoins the northwest border of our property, and has not been used as an alley for many years. We understand from our legal counsel, Steven Blatt, that because we are a nonprofit organization, if the City grants our request to close this alley, we will own 100% of the alley property located adjacent to Lots 13 and 14, and ½ of the alley adjacent to Lots 15 through 21. Furthermore, if the adjacent property owners elect not to purchase the half of the alley that is adjacent to the existing alley, we would be eligible to assume ownership of this alley property as well.

We respectfully request that the City Council favorably consider our application, and subsequently refer the application to the Planning Commission for their consideration. We have engaged Gil Colman to work with us on some landscaping plans for our property, and we understand that he will need to recuse himself from any discussion by the Planning Commission, but he may be able to address any questions or concerns that may arise. We will be happy to provide any additional information you may need to aid in consideration of our request. Please contact me should you have questions or need more information.

Very truly yours,

A handwritten signature in black ink that reads "David A. Pruett".

David A. Pruett, CPA
Chief Financial Officer

Enclosures

Date application received: 5/19/14

**Application for Street or Alley Closing
City of Harrisonburg, Virginia**

Review fee: \$50.00 Board of Viewers appointment \$ _____ Total Paid: \$ _____

Applicant's Name: Lutheran Family Services of Virginia, Inc.
Street Address: 2609 McVitty Road E-mail: dpruett@lfsva.org

City: Roanoke State: Virginia Zip: 24018

Telephone: Work 540-562-8462 Fax 540-774-1084 Mobile 540-353-5466

Representative (if any): Julie Swanson, CEO, David Pruett, CFO and/or Ray Ratke, COO

Street Address: 2609 McVitty Road E-mail: dpruett@lfsva.org

City: Roanoke State: Virginia Zip: 24018

Telephone: Work 540-562-8462 Fax 540-774-1084 Mobile 540-353-5466

Description of Request

Location Request is for the City to vacate an easement - see attached for specifics of request

Square footage of area to be closed: _____

Cost per square foot: \$ _____ Total cost: \$ _____

Please provide a detailed description of the proposed closure (additional pages attached):

Name and addresses of adjacent property owners (Additional names listed on separate sheet)

North: See attached for list of adjacent property owners

South: _____

East: _____

West: _____

I hereby certify that it is my intention to have the above described Street(s) or Alley(s) closed and that the information contained herein is true and accurate. In addition, I understand that all required advertising and associated costs will be at the expense of the applicant.

Signature: David A. Pruett, CFO Applicant

Date: 5/13/2014

ITEMS REQUIRED FOR SUBMISSION

- Completed application
- Letter described proposed use
- Adjacent property owners
- Survey & metes and bounds description (prepared by a surveyor, engineer, or other person duly authorized by the State)
- Value per square foot of cost to purchase
- Fees paid
- Other _____

Please be advised, adjoining property owners shall be expected to buy that portion of the street/alley which abuts their property before second reading and final closing! The cost shall be a fair market value determined by the Commissioner of Revenue.

ALLEY VACATION SURVEY

HARRISONBURG, VIRGINIA

SCALE: 1" = 50'
DATE: 6 MAY 14

N. LIBERTY STREET

JACKSON STREET

N 11° 32' 09" E
50.00'

MASSANUTTEN STREET, LLC
3148/627
40-N-13 & 13A

JAYNE & RUSSELL
RENTALS LLC
2565/98
40-N-12

DIANA LUDHOLTZ
LANTZ - 843/373
40-N-11

DIANA LUDHOLTZ
LANTZ - 843/373
40-N-10

TUE HUANG SYHABANDITH
SY50UNTHOU 894/452
40-N-9

TUE HUANG SYHABANDITH
SY50UNTHOU 894/452
40-N-8

ALLEY
VICTOR M. ORTIZ
4035/614
40-N-7

J & D PROPERTIES
HARRISONBURG LLC
4045/466
40-N-6

N 65° 18' 00" W
7.19'

JWK LAND
LLC - 3274/575
40-N-22

R.R. SPIKE

S 67° 01' 00" E
14.28'

UTILITY EASEMENT TO
CITY 1127/129

PROPERTY LINE HEREBY
VACATED UPON APPROVAL
OF THIS VACATION.

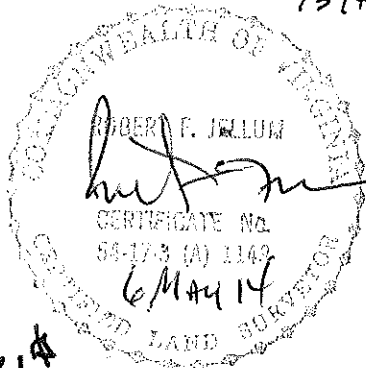
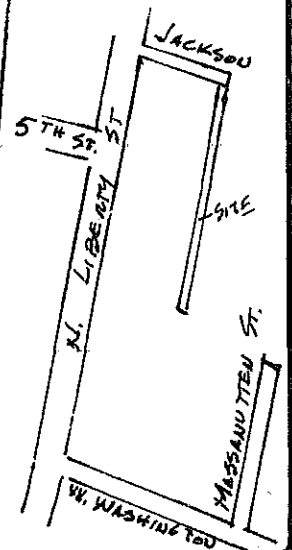
N 67° 01' 00" W
7.14'

MASSANUTTEN STREET, LLC
3148/627
40-N-14

UTILITY EASEMENT FOR CITY
E-F = N 22° 03' 21" W 18.33'
F-G = S 67° 01' 00" E 10.34'
C-E = S 11° 32' 09" W 13.22'
67#

ACCESS EASEMENT FOR MASS. ST., LLC
A-B = N 11° 32' 09" E 10.69'
B-C = S 67° 01' 00" E 14.28'
C-D = S 11° 32' 09" W 8.88'
D-E = N 74° 17' 48" W 14.04'
137#

VICINITY
SKETCH



3221#

LIST OF ADJOINING PROPERTY OWNERS, MASSANUTTEN STREET ALLEY
CLOSING

1. Tax Map Number 40-N-12, Jayme & Russell Rentals LLC, 7941 Eden Valley Road, Harrisonburg, Virginia 22802.
2. Tax Map Number 40-N-11, Diana Ludholtz Lantz, 764 Liberty Street, Harrisonburg, Virginia 22802.
3. Tax Map Number 40-N-10, Diana Ludholtz Lantz, 764 Liberty Street, Harrisonburg, Virginia 22802.
4. Tax Map Number 40-N-8 and 9, Tue Heuang Syhabandith Sysounthone, 754 North Liberty Street, Harrisonburg, Virginia 22802.
5. Tax Map Number 40-N-7, Victor M. Ortiz, 736 North Liberty Street, Harrisonburg, Virginia 22802.
6. Tax Map Number 40-N-6, J & D Properties Harrisonburg LLC, 1891 Virginia Avenue, Harrisonburg, Virginia 22802.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 01 2000

Employer Identification Number:
54-1222012

DLN:
310032511

LUTHERAN FAMILY SERVICES OF VA INC
2609 MCVITTY ROAD PO BOX 21609
ROANOKE, VA 24018

Contact Person:
THOMAS K SHU

ID# 31391

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
June 30

Form 990 Required:
Yes

Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the

Letter 947 (DO/CG)

LUTHERAN FAMILY SERVICES OF VA INC

part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Letter 947 (DO/CG)

**GENERAL CERTIFICATE
OF THE MANAGER AND SOLE MEMBER
OF MASSANUTTEN STREET, LLC**

The undersigned, Chief Executive Officer of The Lutheran Children's Home of the South, Sole Member of Massanutten Street, LLC, a Virginia limited liability company (the "Buyer"), hereby certifies the following:

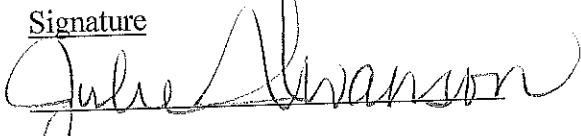
1. This certificate is given in connection with the purchase by the Buyer of certain personal property and real estate located in the City of Harrisonburg, Virginia (the "Property"), pursuant to that certain Purchase Agreement dated April 26, 2007, among Rocktown Partners, LC (the "Seller") and The Lutheran Children's Home of the South, Inc. The undersigned acknowledge that the lender financing the purchase of the Property, the title insurance company insuring title to the Property, and Buyer's legal counsel are entitled to rely and have, in fact, relied, on the information contained herein.
2. Attached hereto as Exhibits A, B, and C, respectively, are complete and correct copies, together with all amendments thereto, as in effect on the date hereof of:
 - (a) a resolution of the Sole Member of the Buyer (the "Resolution");
 - (b) the Buyer's Operating Agreement;
 - (c) the Buyer's Certificate of Organization from the Virginia State Corporation Commission
3. The Resolution was duly adopted as of July 16, 2007, by the Sole Member in lieu of a meeting, and has not been repealed, revoked, rescinded or amended in any respect, but remains in full force and effect as of this date.
4. The consummation of the transaction authorized by the attached resolutions, the execution, acknowledgment and delivery of the loan documents authorized by such resolutions, and the compliance by the Buyer with the terms thereof do not and will not violate, contravene, constitute or result in a default under any provision of law, the Operating Agreement of the Buyer or any indenture or agreement to which the Buyer is a party or by which it is bound.
5. The entity listed below is, on the date hereof, the Manager and Sole Member of the Buyer:

Name of Member

The Lutheran Children's Home of the South

See attached "Certificate of Merger" showing that in 2009 Lutheran Childrens Home of the South merged with Lutheran Family Services of Va, making LFSVA the sole member of Massanutten Street LLC

6. The person named below is, on the date hereof, the duly appointed and qualified incumbent of the Manager and Sole Member of the Buyer, and the signature appearing opposite her name is her genuine signature:

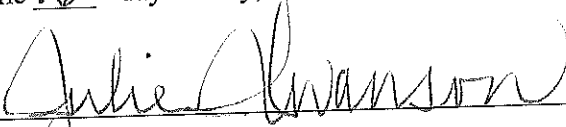
<u>Title</u>	<u>Name</u>	<u>Signature</u>
Chief Executive Officer	Julie Swanson	

7. Julie Swanson, in her capacity as Chief Executive Officer of The Lutheran Children's Home of the South, Inc. as the Buyer's sole member and Manager, has and shall continue to have (until the lender receives written notice to the contrary from a duly authorized representative of the Buyer) the complete right, power, authority, and discretion to take any action and execute all instruments or documents on behalf of the Buyer in connection with the purchase of the Property, so as to fully bind the Buyer by his act without further approval of other members of the Buyer or any third party.

8. The Buyer is organized under the laws of the Commonwealth of Virginia, and maintains its principal place of business in the County of Roanoke, Virginia.

9. The Buyer will use the Property in accordance with the special use permit granted by the City Council of the City of Harrisonburg, Virginia on July 10, 2007.

Witness the following signature as of the 16th day of July, 2007:


Julie Swanson

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

AT RICHMOND, JULY 1, 2009

The State Corporation Commission finds the accompanying articles submitted on behalf of
LUTHERAN FAMILY SERVICES OF VIRGINIA, INC.

comply with the requirements of law and confirms payment of all required fees. Therefore, it is
ORDERED that this

CERTIFICATE OF MERGER

be issued and admitted to record with the articles of merger in the Office of the Clerk of the
Commission, effective July 1, 2009. Each of the following:

**LUTHERAN CHILDREN'S HOME OF THE SOUTH, THE
Minnick Education Centers, Inc.**

is merged into **LUTHERAN FAMILY SERVICES OF VIRGINIA, INC.**, which continues to exist
under the laws of VIRGINIA with the name **LUTHERAN FAMILY SERVICES OF VIRGINIA,
INC.**, and the separate existence of each non-surviving entity ceases.

STATE CORPORATION COMMISSION

By



Commissioner