Legislation Details (With Text)

File #:	ID 19-086	**Version:** 1	**Name:**	Personal Property and Real Estate Tax Exempt	
Type:	PH-Action Item		**Status:**	Passed	
File created:	4/10/2019		**In control:**	City Council	
On agenda:	4/23/2019		**Final action:**	4/23/2019	
Title:	Consider personal property tax exemption status for Way to Go Inc., real estate tax exemption and personal property tax exemption status for Harrisonburg Gift and Thrift Store Inc, personal property tax exemption status for Madison Automotive Apprentices Inc. and real estate tax exemption status for Center for Health and Human Development				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	1. Memorandum, 2. Committee letter, 3. Way to Go Inc Application, 4. Harrisonburg Gift and Thrift Application, 5. Madison Automotive Apprentices Inc Application, 6. Center for Health and Human Development 748 Madison St Application, 7. Center for Health and Human Development 851 Madison St, 8. Public Hearing Notice, 9. PowerPoint presentation				

Date	Ver.	Action By	Action	Result
4/23/2019	1	City Council	approved	

Subject:
Consider personal property tax exemption status for Way to Go Inc., real estate tax exemption and personal property tax exemption status for Harrisonburg Gift and Thrift Store Inc, personal property tax exemption status for Madison Automotive Apprentices Inc. and real estate tax exemption status for Center for Health and Human Development
Presented By: Karen Rose, Commissioner of the Revenue
The Constitution of Virginia allows for specific local tax exemption. Prior to January 1, 2003, the General Assembly passed bills exempting an organization from local taxation and as of January 1, 2003, local elected officials were given the authority to make the determination. Harrisonburg City Code §4-2-17 addresses local real and property exemption. Way to Go Inc, Harrisonburg Gift and Thrift Store Inc, Madison Automotive Apprentices Inc and Center for Health and Human Development are requesting exemption under this code.