



## Legislation Details (With Text)

<b>File #:</b>	ID 22-216	<b>Version:</b>	1	<b>Name:</b>	Personal Property and Real Estate Tax Exempt
<b>Type:</b>	PH-Action Item	<b>Status:</b>	Passed		
<b>File created:</b>	6/9/2022	<b>In control:</b>	City Council		
<b>On agenda:</b>	6/28/2022	<b>Final action:</b>	6/28/2022		
<b>Title:</b>	Consider personal property and real estate tax exemption status for Harrisonburg Community Health Centers, Inc and The Community Foundation of Harrisonburg and Rockingham and personal property tax exemption status for Anicira Veterinary Center and Harrisonburg Gift and Thrift Shop, Inc.				

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Memorandum, 2. Committee Letter, 3. 2022 Application - Harrisonburg Community Health Centers, Inc, 4. 2022 Application-The Community Foundation of Harrisonburg and Rockingham, 5. 2022 Application- Anicira Veterinary Center, 6. 2022 Application- Harrisonburg Gift and Thrift Shop, Inc, 7. Public Hearing Notice, 8. Powerpoint Presentation

Date	Ver.	Action By	Action	Result
6/28/2022	1	City Council	approved	Pass

**Subject:**

Consider personal property and real estate tax exemption status for Harrisonburg Community Health Centers, Inc and The Community Foundation of Harrisonburg and Rockingham and personal property tax exemption status for Anicira Veterinary Center and Harrisonburg Gift and Thrift Shop, Inc.

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. Harrisonburg Community Health Centers, Inc; The Community Foundation of Harrisonburg and Rockingham; Anciria Veterinary Center and Harrisonburg Gift and Thrift Shop, Inc. are requesting exemption under this code.