## ADOPTED

AUG 8 2006

## ORDINANCE NO. 202A-1

BOARD OF SUPERVISORS JAMES CITY COUNTY VIRGINIA

## COLONIAL COURT APPOINTED SPECIAL ADVOCATE PROGRAM. INC.

## EXEMPTION FROM COUNTY REAL AND PERSONAL PROPERTY TAXES

- WHEREAS, pursuant to Subsection 6(a)(6) of Article X of the Constitution of Virginia and Section 58.1-3651 of the Code of Virginia, the Board of Supervisors is authorized to exempt, by classification or designation, real and/or personal property from taxation; and
- WHEREAS, the Board of Supervisors must make a determination that properties, to be eligible for exemption, be determined to be religious, charitable, patriotic, historical, benevolent, cultural, or a public park or playground; and
- WHEREAS, the Board of Supervisors must also determine certain facts, as enumerated **in** this resolution; and
- WHEREAS, following a public hearing where citizens had an opportunity to be heard, the Board of Supervisors makes the following findings concerning Colonial Court Appointed Special Advocate Program, Inc. (CASA):
  - I. CASA is a tax-exempt nonprofit organization under Section 501c of the Internal Revenue Code of 1954 and advocates in Juvenile Court for abused and neglected children with a volunteer, uncompensated Board of Directors, a staff of three, and more than 50 trained volunteers appointed by the Judge. The City of Williamsburg acts as fiscal agent for CASA.
  - 2. CASA does not have a current annual license from the Virginia Alcoholic Beverage Control Board to serve or sell alcoholic beverages.
  - **3.** CASA submits that each director, officer, or employee is provided reasonable compensation namely the amount ordinarily paid for like services, by like enterprises (whether taxable or tax-exempt) under like circumstances. Salaries of the three employees of CASA have been submitted as part of the application.
  - 4. No net earnings of CASA inure to the benefit of any individual.
  - 5. CASA receives most of its funds from contributions, fund-raising activities, and grants from the State and local governments.
  - 6. CASA does not engage in propaganda, attempt to influence legislation or participate in, or intervene in, any political campaign on behalf of any candidate for public office; and
  - 7. CASA owns real property in James City County at 1311 Jamestown Road, Suite 201 in the Williamsburg Office Park and also owns business personal property.

- **8.** CASA is an equal opportunity employer and service provider. CASA does not have any rule, regulation, policy or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex or national origin; and
- **9.** CASA offers and manages a program that focuses on area children who have become part of a domestic dispute. Often these children are abused **and/or** neglected.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of James City County, Virginia, that Colonial Court Appointed Special Advocate Program, Inc. (CASA) shall be exempt from real and personal property taxes as a benevolent use, effective January 1, 2006, and shall remain in effect unless terminated by the Board of Supervisors or the benevolent uses of such real or personal property change.

VOTE

AYE

AYE AYE

AYE

ABSENT

John J. McClennon Vice Chairman, Board of Supervisors

SUPERVISOR

HARRISON

ICENHOUR

GOODSON

MCGLENNON BRADSHAW

ATTEST: Sanford B. Wanner

Sanford B. Wanner Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, this 8th day of August, 2006.

CASA.res