

**ADOPTED**

JUL 22 2014

ORDINANCE NO. 214

Board of Supervisors  
James City County, VA

VIETNAM VETERANS OF AMERICA, CHAPTER 957,

EXEMPTION FROM COUNTY REAL AND PERSONAL PROPERTY TAXES

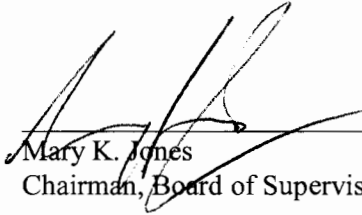
WHEREAS, pursuant to Subsection 6(a)(6) of Article X of Constitution of Virginia and Section 58.1-3651 of the Code of Virginia, the Board of Supervisors is authorized to exempt, by classification or designation, real and/or personal property from taxation; and

WHEREAS, following a public hearing where citizens had an opportunity to be heard, the Board of Supervisors considered the following, as required by law, regarding Vietnam Veterans of America, Chapter 957 (VVA 957):

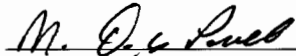
1. VVA 957 is a tax exempt organization under Section 501 (c) of the Internal Revenue Code of 1954; and
2. VVA 957 does not have a license from the Virginia Alcoholic Beverage Control Board to serve or sell alcoholic beverages; and
3. No director nor officer, nor employee of VVA 957 is compensated in relation to the services provided by such person to VVA 957; and
4. No net earnings of VVA 957 inures to the benefit of any individual and VVA 957 receives a significant portion of its funds from donations and contributions; and
5. VVA 957 provides charitable and benevolent services for veterans, and their families, in James City County and the Williamsburg area; and
6. VVA 957 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. VVA 957 does not currently own any real property. VVA 957 does own personal property in the form of a 2011 Astrid Industrial Utility Trailer with an assessed value of \$1,439 and an assessed tax of \$57.60 for calendar year 2014; and
8. VVA 957 is an equal opportunity employer and service provider. VVA 957 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. VVA975 provides flags, flagstuffs, and uniforms at various events honoring veterans. VVA 957 also supports fundraising for agencies serving the needs of veterans in the larger community.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of James City County, Virginia, that Vietnam Veterans of America, Chapter 957 shall be exempt from real and personal property taxation for all real and personal property owned by Vietnam Veterans of America, Chapter 957 and used by it to perform its charitable and benevolent service to the community.

BE IT FURTHER RESOLVED by the Board of Supervisors of James City County, Virginia, that the tax exemption granted to Vietnam Veterans of America, Chapter 957 shall be effective as of the date of this ordinance and shall remain in effect unless terminated by the Board of Supervisors or the charitable and benevolent use of such real or personal property changes.

  
\_\_\_\_\_  
Mary K. Jones  
Chairman, Board of Supervisors

ATTEST:

  
\_\_\_\_\_  
M. Douglas Powell  
Clerk to the Board

	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
KENNEDY	<u>X</u>	___	___
JONES	<u>X</u>	___	___
MCGLENNON	<u>X</u>	___	___
ONIZUK	<u>X</u>	___	___
HIPPLE	<u>X</u>	___	___

Adopted by the Board of Supervisors of James City County, Virginia, this 22nd day of July, 2014.

VietnamVets-res