

RESOLUTION

EXEMPTIONS FROM REAL AND PERSONAL PROPERTY TAXES

WHEREAS, the Virginia General Assembly has adopted legislation stating that the Board of Supervisors of James City County may, by designation or by classification, exempt from property taxes by an adopted ordinance, the real or personal property, or both, owned by a nonprofit organization that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes; and

WHEREAS, certain pre-existing tax exemptions granted by the General Assembly after 1971 are taxable as of January 1, 2003, and would now need a local ordinance to be tax-exempt; and

WHEREAS, the Board of Supervisors has been requested to adopt guidelines for the review and approval of requests for exemptions.

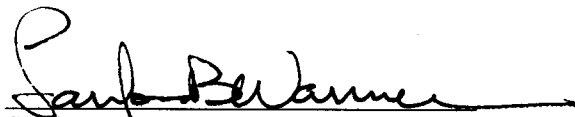
NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, approves the following requirements before advertising an ordinance for public hearing that would allow an exemption from real and/or personal property taxes:

1. A completed application that provides sufficient information about the applicant and the property that the Board of Supervisors will be able to consider the standards and questions mandated by Section 58.1-3651 of the Code of Virginia; and
2. A check in the amount of \$100 to cover the costs of advertising for the public hearing.



Bruce C. Goodson
Vice Chairman, Board of Supervisors

ATTEST:



Sanford B. Wanner
Clerk to the Board

<u>SUPERVISOR</u>	<u>VOTE</u>
MCGLENNON	AYE
BROWN	AYE
GOODSON	AYE
KENNEDY	AYE
HARRISON	ABSENT

Adopted by the Board of Supervisors of James City County, Virginia, this 13th day of May, 2003.