

DEC 13 2005

ORDINANCE NO. 200

BOARD OF SUPERVISORS  
JAMES CITY COUNTY  
VIRGINIA

GREATER FIRST COLONY AREA CIVIC ASSOCIATION

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;

WHEREAS, following a public hearing where citizens had an opportunity to be heard, the Board of Supervisors makes the following findings concerning the Greater First Colony Area Civic Association ("Association"):

1. The Association is not a tax-exempt nonprofit organization under Section 501(c) of the Internal Revenue Code of 1954 but certain properties are operated as not-for-profit, are available to the general public, and are, therefore, included in the category of a benevolent use; and
2. The Association does not have a current annual license from the Virginia Alcoholic Beverage Control Board to serve or sell alcoholic beverages; and
3. No director, officer, or employee of the Association is paid an unreasonable compensation in relation to the services provided by such person to the Association; and
4. No net earnings of the Association inure to the benefit of any individual; and
5. The Association receives most of its funds from membership fees; and
6. The Association 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. The Association owns real and personal property for the benevolent use of the public as identified below:

Parcel No. 4520100007 - 125 Pasbehegh Drive, Recreation Area and Pool, \$157,400 value

Parcel No. 4520100007A - 127 Pasbehegh Drive, Recreation Area, \$11,100 value

- 8. The Association has made application for exemption for five other parcels, shown below, that have not been identified for exemption from real and personal property taxes:

Parcel No. 4520800014A - 3016 Pine Hollow, Rec Lot Heritage Landing, \$1,600 value

Parcel Nos. 4540200084A and L - 219 The Maine, Lake Pasbehegh, \$16,300 value

Parcel No. 4530400001 - 94 Shellbank Drive, Boat Basin/Beach, \$15,200 value

Parcel No. 4510100011 - no address, 9.05 acres fronting the river, \$9,100 value

- 9. The Association is an equal opportunity employer and service provider. The Association 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
- 10. The Association operates and maintains a recreational area, including an outdoor pool that is made available for the enjoyment of any resident of James City County who chooses to pay a fee to cover the costs of operations and maintenance.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, that two parcels owned by the Greater First Colony Area Civic Association and used for benevolent uses shall be exempt from real and personal property taxation, such property identified as Parcel Nos. 4520100007 (125 Pasbehegh Drive) and 4520100007A (127 Pasbehegh Drive).

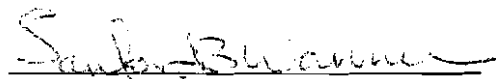
BE IT FURTHER RESOLVED by the Board of Supervisors of James City County that the tax exemptions granted to the two parcels identified above and owned by the Greater First Colony Area Civic Association shall be effective retroactive to July 1, 2004, and shall remain in effect unless terminated by the Board of Supervisors or the benevolent uses of such real or personal property change.



Michael J. Brown  
Chairman, Board of Supervisors

SUPERVISOR	VOTE
HARRISON	AYE
GOODSON	AYE
MCGLENNON	AYE
BRADSHAW	AYE
BROWN	AYE

ATTEST:



Sanford B. Wanner  
Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, this 13th day of December, 2005.