

ADOPTED

DEC 13 2005

ORDINANCE NO. 201

BOARD OF SUPERVISORS
JAMES CITY COUNTY
VIRGINIA

INDIGO PARK RECREATION 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;

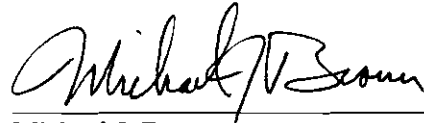
WHEREAS, following a public hearing where citizens had an opportunity to be heard, the Board of Supervisors makes the following findings concerning the Greater First Colony Area Civic Association ("Association"):

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 in the form of one recreation parcel with deed restrictions for recreational use: Parcel No. 3840700024 - 154 Stanley Drive, 1.662 acres, consisting of an outdoor pool and related improvements. The assessed value as of July 1, 2005, is \$34,500 and the lost taxes for FY 2006 would be \$271.

- 8. 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
- 9. 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 by the Board of Supervisors of James City County that the Indigo Park Recreation Association property at 154 Stanley Drive shall be exempt from real and personal property taxes as a benevolent use.

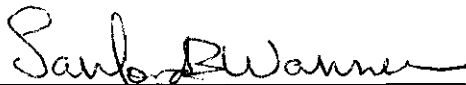
BE IT FURTHER RESOLVED by the Board of Supervisors of James City County that the tax exemption granted to the Indigo Park Recreation Association shall be effective retroactive to July 1, 2004, and shall remain in effect unless terminated by the Board of Supervisors or the benevolent uses of such real or personal property change.



Michael J. Brown
 Chairman, Board of Supervisors
 SUPERVISOR

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.

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