

ADOPTED

NOV 25 2014

ORDINANCE NO. 215

Board of Supervisors
James City County, VA

EXEMPTION FROM COUNTY REAL AND PERSONAL PROPERTY TAXES - AVALON

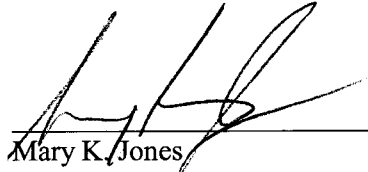
WHEREAS, pursuant to Subsection 6(a)(6) of Article X of Constitution of Virginia and Section 58.1-3651 of the Code of Virginia, the Board of Supervisors is authorized to exempt, by classification or designation, real and/or personal property from taxation; and

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 Avalon: A Center for Women and Children and/or Avalon Limited Partnership (Avalon):

1. Avalon is committed to intervening in and reducing the incidence of domestic violence and sexual assault by offering shelter, advocacy, education, and support to survivors. Avalon also fosters awareness and prevention by educating the community. Avalon is a tax-exempt organization under Section 501 (c) of the Internal Revenue Code of 1954; and
2. Avalon does not have a license from the Virginia Alcoholic Beverage Control Board to serve or sell alcoholic beverages; and
3. No Avalon director is compensated in relation to the services provided by such person and compensation of employees appears to be reasonable; and
4. No net earnings of Avalon inures to the benefit of any individual and Avalon receives a significant portion of its funds from donations and contributions; and
5. Avalon provides charitable and benevolent services for women and their families in James City County and the Greater Williamsburg area; and
6. Avalon 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. Avalon owns real property in the form of a shelter, with an assessed value of \$1,112,200, paying annual taxes of \$8,641. Avalon also owns a van with a value of \$11,575, paying personal property taxes of approximately \$463 a year; and
8. Avalon is an equal opportunity employer and service provider. Avalon does not have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin.

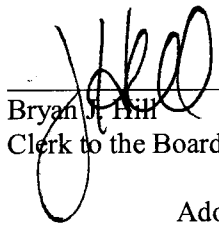
NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of James City County, Virginia, that Avalon shall be exempt from real and personal property taxation for all real and personal property owned by uses to perform its charitable and benevolent services to the community.

BE IT FURTHER RESOLVED by the Board of Supervisors of James City County, Virginia, that the tax exemption granted to Avalon shall be effective as of the date of this ordinance and shall remain in effect unless either 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:


Bryan J. Hill
Clerk to the Board

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

Adopted by the Board of Supervisors of James City County, Virginia, this 25th day of November, 2014.

AvalonExemp-res