



PITTSYLVANIA COUNTY, VIRGINIA
ROBIN C. GOARD, COMMISSIONER OF THE REVENUE
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REAL ESTATE/PERSONAL PROPERTY TAX EXEMPTION APPLICATION INFORMATION

Please read the information below, prior to completing the application. **Return your completed application and any supporting documentation to the Commissioner of the Revenue Office.** The Commissioner of the Revenue will submit the application and a report on the revenue impact to the locality and its taxpayers of exempting the property to the Board of Supervisors. After review by the County Administrator, the application request will be placed on the agenda for the Board of Supervisors to consider no sooner than five days after a notice of public hearing shall be published in the newspaper. **Note, the applicant will be responsible for the cost of the advertisement per §58.1-3651.**

IMPORTANT INFORMATION FOR APPLICANT

1. The Code of Virginia sets out that exemption is the exception and that exemptions are to be strictly construed. If there is any doubt, the doubt must be resolved against the party claiming the exemption. The applicant has the burden of proving that the property meets the qualifications for the exemption.
2. The Commissioner of the Revenue requests the application data in accordance with Article X, Section 6 of the Constitution of Virginia and Chapter 36 of the Code of Virginia 58.1 Title Taxation.
3. Submitting this application for Real Property/Personal Property Tax Exemption does not release the owner from the responsibility of timely payment of taxes prior to official approval.
4. The applicant must submit a separate application for each parcel that is to be considered for real estate tax exemption.
5. The applicant is responsible for reporting the detailed uses of the property in accordance with the Code of Virginia as well as the amount of land that is attributable to each specified use.
6. The Assessor and/or Commissioner of the Revenue may conduct field inspections as a part of the application process.
7. If the Pittsylvania Board of Supervisors approves the request for tax exempt status, the exemption will become valid on the date as noted in the approved ordinance and contingent on the continued use of the property in accordance with the purpose for which the exemption is granted. The County will notify organization of the outcome of the public hearing and the vote.

If you have any questions regarding the procedure outlined above, please contact the Commissioner of the Revenue at (434) 432-7940.



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APPLICATION FOR REAL ESTATE-PERSONAL PROPERTY EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

(FOR ANY ANSWERS THAT REQUIRE MORE SPACE, PLEASE INCLUDE ATTACHMENTS)

APPLICATION FOR: REAL ESTATE PERSONAL PROPERTY BOTH

TAX PARCEL ID# _____ ACREAGE: _____
 (IF REAL ESTATE)

APPLICANT ORGANIZATION: _____

MAILING ADDRESS: _____
 (STREET) CITY, STATE, ZIP

FEDERAL ID#: _____

PROPERTY ADDRESS: _____
 (REAL ESTATE)

LEGAL DESCRIPTION OF PROPERTY: _____
 (REAL ESTATE)

PERSONAL PROPERTY: ATTACH A SCHEDULE SHOWING ALL PERSONAL PROPERTY FOR WHICH EXEMPTION IS REQUESTED. SCHEDULE MUST INCLUDE VEHICLE IDENTIFICATION NUMBERS AS WELL AS A COMPLETE DESCRIPTION. **NOTE:** IF EXEMPTION APPROVED AND ADDITIONAL PROPERTY OBTAINED, A NEW LIST MUST BE FILED WITH THE COUNTY ADMINISTRATION REQUESTING THE ADDITIONAL PROPERTY BE INCLUDED IN THE EXEMPTION ORDINANCE.

PLEASE ANSWER THE FOLLOWING QUESTIONS REGARDING THE ORGANIZATION:

- INDICATE THE TYPE OF EXEMPTION DESIRED: CLASSIFICATION: _____ DESIGNATION: _____
- IS THE PROPERTY OWNERSHIP CHARTERED OR INCORPORATED UNDER THE LAWS OF THE COMMONWEALTH OF VIRGINIA?
 YES _____ NO _____ (IF YES, ATTACH A COPY OF THE CHARTER)
- FOR WHAT PURPOSE IS THE OWNERSHIP CHARTERED, INCORPORATED OR OTHERWISE IN EXISTANCE?

- FOR WHAT PURPOSE IS THE PROPERTY BEING USED? PLEASE BE SPECIFIC AND INCLUDE USE OF ACREAGE, IF APPLICABLE. IF THERE ARE SEVERAL TYPES OF USE, INDICATE SUCH USAGES BY ACRES OF THE BUILDING, FLOOR LOCATIONS AND LAND ALLOCATIONS.

ACREAGE/PORION	DESCRIPTION OF USE	BEGINNING DATE
_____	_____	_____
_____	_____	_____
_____	_____	_____

5. DOES ANY OTHER INDIVIDUAL, ORGANIZATION, ASSOCIATION OR CORPORATION OCCUPY OR USE ANY PART OF THE PREMISES? YES _____ NO _____

IF YES, PLEASE GIVE DETAIL: (HOW OFTEN, WHAT PART OF THE BUILDING OR PROPERTY, NAME OF ORGANIZATION)

6. IS ANY INCOME, BE IT EARNEST MONEY OR IN KIND SERVICES, RECEIVED FROM THE USE OF ANY PORTION OF THE PROPERTY BY OTHER INDIVIDUALS OR GROUPS, WHETHER CONSIDERED AS RENT OR REIMBURSEMENT FOR NECESSARY EXPENSES FOR SERVICES INCURRED? YES _____ NO _____

IF YES, PLEASE GIVE DETAIL:

7. DOES YOUR OWNERSHIP GROUP HAVE AN EXEMPTION UNDER U.S. INTERNAL REVENUE CODE SO THAT GIFTS TO YOUR GROUP ARE DEDUCTIBLE BY THE DONOR? YES _____ NO _____

(A) IF YES, GIVE DATE OF INTERNAL REVENUE RULING: _____

(B) GIVE INTERNAL REVENUE IDENTIFICATION NUMBER: _____

8. HAS THE ABC BOARD ISSUED A CURRENT ANNUAL ALCOHOL BEVERAGE LICENSE FOR SERVING ALCOHOL BEVERAGES TO THE ORGANIZATION FOR USE ON THE PROPERTY FOR WHICH TAX EXEMPTION IS SOUGHT? YES _____ NO _____

9. DOES ANY DIRECTOR, OFFICER, OR EMPLOYEE OF THE ORGANIZATION RECEIVE COMPENSATION IN EXCESS OF A REASONABLE ALLOWANCE FOR SALARIES OR OTHER COMPENSATION FOR PERSONAL SERVICES WHICH SUCH DIRECTOR, OFFICER, OR EMPLOYEE ACTUALLY RENDERS? YES _____ NO _____

10. DOES THE ACTIVITIES OF THE ORGANIZATION INVOLVE CARRYING ON PROPAGANDA, OR OTHERWISE ATTEMPTING TO INFLUENCE LEGISLATION AND DOES THE ORGANIZATION PARTICIPATE IN OR INTERVENE IN ANY POLITICAL CAMPAIGN ON BEHALF OF ANY CANDIDATE FOR PUBLIC OFFICE? YES _____ NO _____

11. REQUIRED DOCUMENTATION

(A) ATTACH TO THIS APPLICATION YOUR MOST RECENT FINANCIAL STATEMENT, INCLUDING, WHERE APPLICABLE, IRS FORMS 900; 990; 990EZ; 990T; REFLECTING INCOME AND EXPENDITURES FOR THE MOST CURRENT TWELVE (12) MONTH REPORTING PERIOD, WHICH STATEMENT WILL BECOME A PART OF THIS APPLICATION. THE ATTACHED FINANCIAL STATEMENT IS FOR THE PERIOD FROM _____ TO _____.

(B) ATTACH A COPY OF SAID ORGANIZATION'S IRS SECTION 501 (C) (3) STATUS CERTIFICATION OR DOCUMENTATION.

(C) ATTACH A COPY OF THE ORGANIZATION'S CONSTITUTION, BY-LAWS, ARTICLES OF INCORPORATION, AND/OR OTHER RELATED DOCUMENTS.

(D) ATTACH A LIST REFLECTING THE NAMES OF ALL TRUSTEES OR CORPORATE/ORGANIZATION OFFICERS, THE DATE APPOINTED OR ELECTED, AND THE COURT IN WHICH THEY QUALIFIED OR IDENTIFY THE INSTRUMENT IN WHICH THEY WERE OFFICIALLY APPOINTED.

- (E) IF INVESTMENTS, SUCH AS STOCKS OR BONDS, ARE REFLECTED ON THE FINANCIAL STATEMENT, ATTACH A LIST OF ALL SUCH INVESTMENTS, INCLUDING NAME OF STOCK, DATE RECEIVED AND VALUE.
- (F) IF APPLYING FOR EXEMPTION BY DESIGNATION, YOU WILL BE RESPONSIBLE FOR THE APPLICABLE COST FOR THE PUBLICATION NOTICE AS REQUIRED UNDER VA. CODE §58.1-3651. YOU SHALL RECEIVE AN INVOICE FOLLOWING THE ADVERTISEMENT FOR EXEMPTION AND PAYMENT SHALL BE MADE TO PITTSYLVANIA COUNTY PRIOR TO BOARD CONSIDERATION. NOTE: IF PAYMENT NOT RECEIVED PRIOR TO PUBLIC HEARING APPLICATION WILL CONSIDERED WITHDRAWN.
- (G) ANY OTHER CRITERIA, FACTS AND CIRCUMSTANCES THAT THE GOVERNING BODY DEEMS PERTINENT TO THE ADOPTION OF SUCH ORDINANCE. (APPLICANT WILL BE NOTIFIED IF NEEDED).

APPLICATION COMPLETED BY: _____

TITLE: _____ DATE SUBMITTED: _____

CONTACT PERSON: _____ TELEPHONE NUMBER: _____

I, _____, AN APPOINTED OR ELECTED TRUSTEE/OFFICER FOR THE ABOVE NAMED ORGANIZATION, CERTIFY UNDER PENALTY OF LAW THAT THIS APPLICATION AND ALL ATTACHMENTS HERETO HAVE BEEN EXAMINED BY ME AND ALL INFORMATION IS TRUE AND CORRECT.

SIGNATURE OF TRUSTEE/OFFICER: _____

TITLE: _____ DATE: _____

SUBSCRIBED AND SWORN TO BEFORE ME THIS _____ DAY OF _____

NOTARY PUBLIC: _____

MY COMMISSION EXPIRES: _____



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REAL ESTATE/PERSONAL PROPERTY TAX EXEMPTION
 WORKSHEET FOR EXEMPT REVENUE
 (TO BE COMPLETED BY COMMISSIONER OF THE REVENUE OFFICE)

APPLICANT: _____

REAL ESTATE :

REQUESTED PARCEL ID(S)	ASSESSED VALUE	LEVY
_____	_____	_____
_____	_____	_____
_____	_____	_____

PERSONAL PROPERTY:

DESCRIPTION OF PROPERTY	ASSESSED VALUE	LEVY
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

TOTAL LOSS OF REVENUE IF EXEMPT: _____

Date of public hearing: _____

Approved or Disapproved: _____

Effective Date of exemption: _____ Signature of County Official: _____

If approved, exemption granted only for above listed items. Any changes to property must be reported to the County for an addendum to the adopted ordinance.

(Please submit copy to Commissioner of the Revenue after public hearing and Board of Supervisor action taken)