



Finance Department  
**Cheryl B. Shiffler**  
Director

540/665-5610  
Fax: 540/667-0370  
E-mail: [cshiffle@fcva.us](mailto:cshiffle@fcva.us)

**TO:** Board of Supervisors  
**FROM:** Finance Committee  
**DATE:** October 21, 2015  
**SUBJECT:** Finance Committee Report and Recommendations

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A Finance Committee meeting was held in the First Floor Conference Room at 107 North Kent Street on Wednesday, October 21, 2015 at 8:00 a.m. Member Richard Shickle was absent. Non-voting liaison William Orndoff was absent. (b) Items 1, 2 and 8 were approved under consent agenda. (x) = no action required)

1. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$250. This amount represents a donation from the Exchange Club of Winchester to the K-9 program. No local funds required. See attached memo, p. 4.
2. (b) The Sheriff requests a General Fund supplemental appropriation in the amount of \$13,049. This amount represents the unbudgeted portion of the DMV grants for alcohol enforcement and occupant protection. No local funds required. See attached information, p. 5 – 9.
3. (x) The Commissioner of the Revenue requests a General Fund supplemental appropriation in the amount of \$85,945. This amount represents salary and fringes for the remaining eight months of FY 2016 in order to hire two assessors. The addition of the positions has been approved by the HR Committee. Local funds are required. See attached, p. 10 – 14. The committee makes a motion to support a budget transfer of \$85,945 from contingency funds.

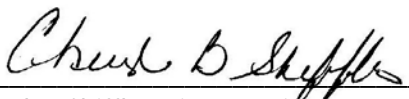
4. The County Attorney provides information for discussion on tax exempt property/organizations. See attached, p. 15 - 80. The committee recommends removing #19 from the proposed ordinance. (Mr. Ewing abstained)
5.  The County Administrator requests discussion on the involvement of Finance Committee in the Capital Improvements Plan (CIP) process. The committee recommends that the County Administrator formulate a proposed process for further discussion.
6.  The Finance Director requests discussion on unfunded FY16 capital requests. See attached list of requests, p. 81 - 84. The committee makes a motion to support a budget transfer from contingency funds in the amount of \$294,250 to purchase ten (10) police cruisers and associated equipment. The committee also postpones action on the remainder of the list pending prioritization.
7. The Finance/Audit Committee charter adopted by the Board of Supervisors requires an annual review and reassessment. Per the Committee's request, a survey was distributed to members and a summary of the results is provided. See attached, p. 85 - 88. The committee recommends approval of the charter with no changes. The committee also recommends increasing involvement with the internal audit per the charter.
8.  The County Administrator requests a General Fund supplemental appropriation in the amount of \$47,897.40. This amount represents a PPEA review fee refund to R150 SPE, LLC. Local funds are required. See attached information, p. 89 - 94.
9.  The Finance Committee Chairman provides FY 2017 budget priorities. See attached letter, p. 95.

**INFORMATION ONLY**

1. The Finance Director provides a Fund 10 Transfer Report for September 2015. See attached, p. 96.
2. The Finance Director provides an FY 2016 Fund Balance Report ending October 15, 2015. See attached, p. 97.
3. The Finance Director provides financial statements for the month ending September 30, 2015. See attached, p. 98 - 108.
4. At the request of the Committee, the Northern Shenandoah Valley Regional Commission (NSVRC) provides supplemental information per discussions at the August Finance Committee meeting. See attached information, p. 109 - 128.
5. The Airport will provide an update on the Airport's budget at the November Finance Committee meeting.

Respectfully submitted,

FINANCE COMMITTEE  
Charles DeHaven, Chairman  
Judy McCann-Slaughter  
Gary Lofton  
Bill Ewing  
Angela Rudolph

By   
Cheryl B. Shiffler, Finance Director

# FREDERICK COUNTY SHERIFF'S OFFICE

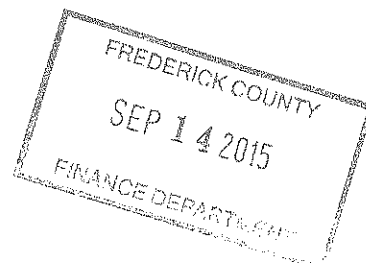


ROBERT T. WILLIAMSON  
Sheriff

MAJOR C.L. VANMETER  
Chief Deputy

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540/662-6168  
FAX 540/504-6400



TO : Angela Whitacre – Treasurer's Office  
FROM : Sheriff R. T. Williamson *RTW*  
SUBJECT : Donation – Check  
DATE : September 14, 2015

Attached please find a check from The Exchange Club of Winchester in the amount of \$250.00. This check is replacing a check that was returned. This amount represents a donation to the department's K-9 program.

We are requesting this amount be posted to 10CR – 3-010-018990-0006.

A copy of this memo will be sent to Finance requesting appropriation in our budget.

Thank you.

RTW/asw

Cc: Finance – appropriate into 3102-5402-000-001

*C.S. 9/15/15*

<b>THE EXCHANGE CLUB OF WINCHESTER PROJECT ACCOUNT</b>		1984
P. O. BOX 731 WINCHESTER, VA 22604		68-251/514 06
Pay to the Order of	<i>Frederick Co. Sheriff's Office</i>	Date <i>Sep 1, 15</i>
<i>Two hundred fifty and 00/100</i>		\$ 250.00
		Dollars
<b>BANK of CLARKE COUNTY</b> 202 NORTH LOUBOUN ST., WINCHESTER, VA 22601		<i>[Signature]</i>
For	<i>K-9 unit replaces check # 1962</i>	<i>[Signature]</i>
<i>[Redacted]</i>		4984



# FREDERICK COUNTY SHERIFF'S OFFICE



ROBERT T. WILLIAMSON  
Sheriff

MAJOR C.L. VANMETER  
Chief Deputy

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540/662-6168  
FAX 540/504-6400

TO : Cheryl Shiffler – Director of Finance  
Finance Committee

FROM : Sheriff R. T. Williamson *RTW*

SUBJECT : Supplemental Appropriation

DATE : October 14, 2015

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The Frederick County Sheriff's Office is requesting a supplemental appropriation in the amount of \$13,049.00. When we submitted our budget request for FY15-16, we listed revenue from DMV grants in the amount of \$25,000.00. DMV grants are awarded at a later date and this was an estimation based on information available to our agency at that time. Since our budget submission, we have been awarded two DMV grants totaling \$38,049.00 therefore; we are requesting a supplemental appropriation in the amount of \$13,049.00.

If this request is approved, please appropriate as follows:

3102-5409-000-000 \$13,049.00

Thank you for your consideration in this request.

RTW/asw

3-010-024040-0022

**Purpose:** Virginia's Highway Safety Program Sub Recipients use this form to certify and assure that they will fully comply with all terms of the Highway Safety Grant Agreement.

**Instructions:** Sub Recipients must read the contract, complete all applicable information on the first and last page, initial the subsequent pages, and return all pages to the Department of Motor Vehicles.

This Highway Safety Grant Agreement is entered into between the Virginia Department of Motor Vehicles (hereinafter "Department"), 2300 West Broad Street, Richmond, Virginia 23220, and the following:

Sub Recipient: Frederick County  
 Project Title: Selective Enforcement - Alcohol  
 Project Number/CFDA Number: 154AL-2016-56262-6462-20.607  
 Grant Award Amount: \$34,049.00

Source of funds obligated to this award: U.S. Department of Transportation, National Highway Traffic Safety Administration  
 Period of Performance for this project (hereinafter "Grant Period"): From October 1, 2015, or the date the Highway Safety Grant Agreement is signed by the Director, Virginia Highway Safety Office (whichever is later) through September 30, 2016. Allow 21 days for the Department to complete its review and signature. **FINAL VOUCHER IS DUE ON OR BEFORE NOVEMBER 5, 2016.**

In performing its responsibilities under this Highway Safety Grant Agreement, the Sub Recipient certifies and assures that it will fully comply with the following:

- Applicable Department regulations and policies and state and federal laws, regulations, and policies
- Statement of Work and Special Conditions and an Approved Budget, included with this Highway Safety Grant Agreement
- General Terms and Conditions, also included with this Highway Safety Grant Agreement

Sub Recipient's signature below indicates that the Sub Recipient has read, understands and agrees to fully comply with all terms and conditions of this Highway Safety Grant Agreement without alteration. This Highway Safety Grant Agreement (hereinafter "Grant Agreement"), consisting of this certification; the attached Statement of Work and Special Conditions; the attached General Terms and Conditions; the attached Project Budget; the Sub Recipient's proposal; and the letter awarding the grant to the Sub Recipient constitutes the entire agreement between the Department and the Sub Recipient, supersedes any prior oral or written agreement between the parties and may not be modified except by written agreement as provided herein. Where any conflict arises between terms, the following is the order of governance of one term over another: (1) applicable Department regulations and policies, except where superseded by federal laws, regulations, or policies (2) applicable state laws, regulations, and policies, except where superseded by federal laws, regulations, or policies; (3) applicable federal laws, regulations, and policies; (4) Statement of Work and Special Conditions; (5) General Terms and Conditions; (6) Project Budget; (7) Sub Recipient's proposal; and (8) grant award letter.

**SIGNATURES OF AUTHORIZED APPROVING OFFICIALS**

**For Sub Recipient:**

**For Virginia Department of Motor Vehicles:**

WARREN K. BOSWELL, LT. TRAFFIC DIV.  
 Name and Title of Project Director (print)

John Saunders  
 Director, Virginia Highway Safety Office (print)

[Signature] 9/21/15  
 Signature Date

[Signature] 10-7-15  
 Signature Date

Brenda G. Barton, County Administrator  
 Name and Title of Authorized Approving Official (print)  
 Sub Recipient's DUNS Number DL6 937 2647

Does your locality/legal entity expend \$750,000 or more annually in total federal funds? (check one)  Yes  No

OCT - 5 2015  
 GRANTS MGT. [Signature]

[Signature] 9/23/15  
 Signature Date 6



Department of Motor Vehicles  
Grant Budget Lines

Date Run: 22-JUL-2015

154AL-2016 - 56262 - 6462 - Frederick County

PM: Doug Stader

Project Director Initials *WJG* Date *9/21/15*

Category	Line Item Desc	Qty	Individual Cost	Total Cost	Fed Fund Amount	Matching Funds
Personnel	Approx. 550/hrs @ 40.00/hr selective enforcement -Speeding	1	22,000.00	22,000.00	22,000.00	0.00
Equipment	AXON Body Camera Kits	10	650.00	6,500.00	6,500.00	0.00
Equipment	Python III Radar Units	2	1,825.00	3,650.00	3,650.00	0.00
Equipment	Speed Laser S Lidar Unit	1	1,899.00	1,899.00	1,899.00	0.00
Matching Funds	fuel and vehicle maintenance	1	17,025.00	17,025.00	0.00	17,025.00
			<b>Total:</b>	<b>51,074.00</b>	<b>34,049.00</b>	<b>17,025.00</b>

**Purpose:** Virginia's Highway Safety Program Sub Recipients use this form to certify and assure that they will fully comply with all terms of the Highway Safety Grant Agreement.

**Instructions:** Sub Recipients must read the contract, complete all applicable information on the first and last page, initial the subsequent pages, and return all pages to the Department of Motor Vehicles.

This Highway Safety Grant Agreement is entered into between the Virginia Department of Motor Vehicles (hereinafter "Department"), 2300 West Broad Street, Richmond, Virginia 23220, and the following:

Sub Recipient: Frederick County

Project Title: Selective Enforcement - Occupant Protection

Project Number/CFDA Number: OP-2016-56267-6467-20.600

Grant Award Amount: \$4,000.00

Source of funds obligated to this award: U.S. Department of Transportation, National Highway Traffic Safety Administration

Period of Performance for this project (hereinafter "Grant Period"): From October 1, 2015, or the date the Highway Safety Grant Agreement is signed by the Director, Virginia Highway Safety Office (whichever is later) through September 30, 2016. Allow 21 days for the Department to complete its review and signature. **FINAL VOUCHER IS DUE ON OR BEFORE NOVEMBER 5, 2016.**

In performing its responsibilities under this Highway Safety Grant Agreement, the Sub Recipient certifies and assures that it will fully comply with the following:

- Applicable Department regulations and policies and state and federal laws, regulations, and policies
- Statement of Work and Special Conditions and an Approved Budget, included with this Highway Safety Grant Agreement
- General Terms and Conditions, also included with this Highway Safety Grant Agreement

Sub Recipient's signature below indicates that the Sub Recipient has read, understands and agrees to fully comply with all terms and conditions of this Highway Safety Grant Agreement without alteration. This Highway Safety Grant Agreement (hereinafter "Grant Agreement"), consisting of this certification; the attached Statement of Work and Special Conditions; the attached General Terms and Conditions; the attached Project Budget; the Sub Recipient's proposal; and the letter awarding the grant to the Sub Recipient constitutes the entire agreement between the Department and the Sub Recipient, supersedes any prior oral or written agreement between the parties and may not be modified except by written agreement as provided herein. Where any conflict arises between terms, the following is the order of governance of one term over another: (1) applicable Department regulations and policies, except where superseded by federal laws, regulations, or policies (2) applicable state laws, regulations, and policies, except where superseded by federal laws, regulations, or policies; (3) applicable federal laws, regulations, and policies; (4) Statement of Work and Special Conditions; (5) General Terms and Conditions; (6) Project Budget; (7) Sub Recipient's proposal; and (8) grant award letter.

**SIGNATURES OF AUTHORIZED APPROVING OFFICIALS**

**For Sub Recipient:**

**For Virginia Department of Motor Vehicles:**

WARREN K. GODWELL, LT. TRAFFIC  
 Name and Title of Project Director (print)

[Signature] 9/21/15  
 Signature Date

Brenda B. Barton, County Administrator  
 Name and Title of Authorized Approving Official (print)

06 937 2647  
 Sub Recipient's DUNS Number

John Saunders  
 Director, Virginia Highway Safety Office (print)

[Signature] 10-7-15  
 Signature Date

Does your locality/legal entity expend \$750,000 or more annually in total federal funds? (check one)  Yes  No

[Signature] 9/23/15  
 Signature Date

OCT - 5 2015

B



Department of Motor Vehicles  
Grant Budget Lines

Date Run: 22- JUL- 2015

OP- 2016 - 56267 - 6467 - Frederick County

PM: Doug Stader

Project Director Initials *WJ* Date *9/21/15*

Category	Line Item Desc	Qty	Individual Cost	Total Cost	Fed Fund Amount	Matching Funds
Personnel	Approx. 100/hrs @ 40.00/hr selective enforcement Occupant Restraints	1	4,000.00	4,000.00	4,000.00	0.00
Matching Funds	fuel and vehicle maintenance	1	2,000.00	2,000.00	0.00	2,000.00
			<b>Total:</b>	<b>6,000.00</b>	<b>4,000.00</b>	<b>2,000.00</b>





**County of Frederick**

**Paula A. Nofsinger**  
Director of Human Resources

Office : (540) 665-5668  
Fax: (540) 665-5669  
[pnofsinger@fcva.us](mailto:pnofsinger@fcva.us)

TO: Board of Supervisors  
FROM: HR Committee  
DATE: October 13, 2015  
SUBJECT: Human Resources Committee Report

The HR Committee met in the First Floor Conference Room at 107 North Kent Street at 8:00am on Friday, October 9, 2015. All members were present with the exception of Supervisor Wells.

**\*\*\* Items Requiring Action\*\*\***

1. The Committee recommends approval to create two (2) new Assessor positions within the Commissioner of Revenue's office.

**\*\*\*Items Not Requiring Action\*\*\***

1. The HR Director provided to the group an update of the projects and priorities and the position allocation chart.

There being no further business, the meeting was adjourned.

The next HR Committee meeting is currently scheduled for Friday, November 13, 2015.

Respectfully Submitted,

**Human Resources Committee**

Robert Hess, Chairman  
Robert Wells  
Jason Ransom  
Don Butler  
Dorrie Greene  
Beth Lewin

By: 

Paula A. Nofsinger  
Director of Human Resources



# Frederick County, Virginia

## OFFICE OF

### COMMISSIONER OF THE REVENUE

107 North Kent Street  
Winchester VA 22601

P.O. Box 552  
Winchester VA 22604-0552

[emurphy@fcva.us](mailto:emurphy@fcva.us)

[www.fcva.us/cor](http://www.fcva.us/cor)



ELLEN E. MURPHY  
COMMISSIONER

Phone: 540-665-5681  
Fax: 540-667-6487

September 28, 2015

To: Paula Nofsinger for:

Personnel Committee  
Finance Committee  
Frederick County Board of Supervisors

By Hand

The Commissioner's office has a proposal before you today, relating to real estate personnel and reassessment:

The real estate assessment section in the office of the Commissioner of the Revenue is in dire need of personnel in order to complete daily tasks AND the Reassessment of Real Estate for the next assessment due for hearings in September 2016.

For your information, we are much more conservative than localities of a similar number of parcels who do their own reassessment. An example: The City of Hampton has about 50,000 parcels (we have 46,201 taxable). They employ 16 field assessors and 5 part time assessors to do reassessment work only (information provided by the real estate division of the Virginia Department of Taxation.)

Real estate is absolutely off the charts! Eastern real estate home sales are up 10.5% and we are experiencing a very large volume of permits, deeds and of course build outs requiring new assessments.

Here is where we are at 7/31/2015: We have two assessors in the COR section of our budget. They handle the day to day additions and changes to real property, caused by deeds and transfers, handle land use assessment, and interview and if appropriate adjust for three tax relief programs. These staff members also assist with the reassessment although they have enough to do without adding that. Other staff handle generation of billings twice annually, Public Service Corporation adjustments from state and billings, street lights, Star Fort billings, sanitary districts, legal work, Pictometry and mapping, recording deeds & transfers, and phones/walk-ins. Of course my chief deputy and GIS analyst also do reassessment and other real estate work on the computer and in-house chores - they shouldn't have to but they do because it is the only way to successfully get everything done. My chief deputy regularly loses time off because she doesn't take it in order to get our work done. I also work an average of 50 hours per week - year round.

In the reassessment budget section we have one assessor, one data collector who is full time and two part-time data collectors - one who works ½ week or less and one working about a 30 hour week.



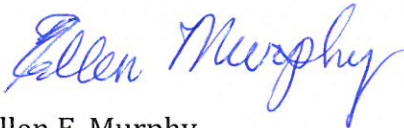
We desperately need two more full time assessors! I would suggest these be hired under the Reassessment budget since that will be their primary objective and assignment.

I implore you to approve the advertisement and eventual hiring of two qualified assessors. **My request is for a total of \$85,944.48 for 8 months in the current FY 2016 budget. This is a base salary of \$45,200 per year plus fringes of \$19,258.36 (\$128,916.72 annualized).** I do not want to see our quality of assessment – which has always been superlative – to suffer from lack of man power.

I had included one such assessor in my FY 2016 budget but it was cut. Growth and activity in real estate now indicate that we will need at least two. Also applications for a part time assessor to replace one leaving at the end of this month have been less than fruitful.

My sincere appreciation for your time and consideration!

It is my pleasure to serve the citizens of Frederick County and provide the high level of service and accurate assessment that we generate.



Ellen E. Murphy  
Commissioner of the Revenue



**COMMISSIONER OF THE REVENUE - FREDERICK COUNTY ANALYSIS OF LOCALITIES WITH IN-HOUSE REASSESSMENT**

Locality - under COR or designated dept.	Parcels	% Commercial & Industrial	# Full Time Assessors (Office & other RE duties not incl)	# Part Time Assessors	# Data Collectors	Annual Budget - Reassess- ment only	Average Cost per Parcel per year - KNOWN SALARIES ONLY	Average Salary - Full time staff	Frequency of Assessment	Frequency of Property Visits - Years
ALBEMARLE	42,629	3.0	11		1	1,300,000	30.50	52,244	ANNUAL	PERIODIC
ARLINGTON	64,309	2.6	14			2 1,991,000	30.96	63,225	ANNUAL	PERIODIC
CULPEPER	22,530	6.9	3		1	493,830	21.92	48,500	BIENNIAL	PERIODIC
HAMPTON	48,900	5.0	17		2	4 1,111,851	22.74	57,000	ANNUAL	TWO-FOUR
HANOVER	45,941	5.0	8		1	2 1,200,000	26.12	55,000	ANNUAL	TWO
HARRISONBURG	12,514	20.5	4			312,970	25.01	48,117	ANNUAL	THREE
JAMES CITY-CNTY	32,511	4.0	6			821,877	25.28	50,000	BIENNIAL	TWO-FOUR
LOUDOUN	129,836	4.0	23	VARIES		10 NOT PROVIDED*		65,333	ANNUAL	CYCLED
LOUISA	28,700	1.7	4		1	NOT PROVIDED		47,500	FIVE YEARS	FIVE YEARS
LYNCHBURG	29,980	8.5	5			724,070	24.15	45,600	BIENNIAL	TWO
ROANOKE CITY	43,473	11.4	10			1,583,119	36.42	48,455	ANNUAL	THREE-FOUR
ROANOKE CNTY	43,989	4.4	8			872,000	19.82	56,300	ANNUAL	TWO-THREE
ROCKINGHAM	48,000	4.0	3		4	6 NOT PROVIDED	COMM/IND HIRE OUT	36,000	FOUR YEARS	FOUR-SIX
SPOTSYLVANIA	61,903	4.2	8		3	2 910,501	15.01	55,000	BIENNIAL	VARIES
STAFFORD	52,724	3.8	8			628,800	11.93	63,700	ANNUAL	TWO-FOUR
WISE	28,103	15.7	4	VARIES	VARIES	165,000	SOME HIRED @ REASS.	35,000	FOUR YEARS	FOUR
YORK	24,027	5.9	5		1	2 550,000	22.89	47,200	BIENNIAL	THREE-FOUR
<b>FREDERICK</b>	<b>47,664</b>	<b>2.8</b>	<b>2**</b>		<b>1</b>	<b>1 268,546</b>	<b>5.63</b>	<b>45,235</b>	<b>BIENNIAL</b>	<b>TWO</b>

Culpeper is trying to hire now.

\* Loudoun department budget not broken out by real estate, business and personal property

Figures - provided by localities and as reported and varified on VAAO annual statistical report for in house assessment

VAAO = Virginia Association of Assessing Officers

**\*\*All salaries are for REASSESSMENT and do not include general real estate EXCEPT Frederick includes one assessor from COR budget**

% of Commerical/industrial is shown because of additional time it takes to assess such properties

**Green shows localities with closest number of parcels to Frederick**

ANALYSIS OF REAL ESTATE STAFFING

	<i>COMMISSIONERS BUDGET</i>			<i>REASSESSMENT BUDGET</i>			TOTAL STAFFING BY YR
	ASSESSORS	DATA COLL	PART TIME	ASSESSORS	DATA COLL	PART TIME	
2003/2004	Sam Bobby Neil	Kim		0	0		
				(Paid firm did reassessment at this time)			4
2007-2008	BJ Neil Ginger Bobby			Seth Keith	Laura		7
2014-2015	BJ Troy	Shelly		Seth		Dianna (Had another - left Sept)	4.5
				(funding for 1 more PT- no appl.)			



COUNTY OF FREDERICK

**Roderick B. Williams**  
County Attorney

540/722-8383  
Fax 540/667-0370  
E-mail:  
rwillia@fcva.us

## MEMORANDUM

TO: Finance Committee

FROM: Roderick B. Williams  
County Attorney

DATE: September 30, 2015

RE: Tax Exempt Property/Organizations

The Finance Committee last year began a review of tax exempt organizations and tax exempt property in the County. One issue the review identified was that many of the exemptions were specific exemptions by designation previously granted by the General Assembly and as to which the County does not have direct control. The primary means of County control over such exemptions going forward is to request that the General Assembly repeal such exemptions and leave to the County the matter of whether to continue such exemptions.<sup>1</sup> The purpose of this memorandum is to seek a recommendation from the Committee as to the possible inclusion in the County Code of those organizations whose property the County wishes to maintain as designated for exemption, regardless of General Assembly designation.

As background regarding this matter, last year, at the County's request, Delegate LaRock filed legislation to repeal exemptions by designation involving organizations and property in Frederick County, so as to leave to the County whether to continue the exemptions. A

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<sup>1</sup> By way of review, Virginia recognizes two types of tax exemptions, exemptions by classification and exemptions by designation. Exemptions by classification, as the name suggests, cover broad classes or categories of organizations, based upon their particular purposes. Thus for instance, Virginia law exempts property of churches, nonprofit schools, museums, and certain other general categories of organizations. Va. Const. art. X, § 6(a); Va. Code §§ 58.1-3606 and 58.1-3609 through 58.1-3622. As a practical matter, exemptions by classification represent well-established public policy and either cannot be changed absent a constitutional amendment or are not likely to be changed. Exemptions by designation, on the other hand, involve organizations specifically designated by name in special legislation. Va. Code §§ 58.1-3650 through 58.1-3652. Exemptions by designation can be changed by simple legislation (General Assembly legislation if involving an exemption by designation granted prior to January 1, 2003 or local legislation if involving an exemption by designation thereafter).

subcommittee of the House Finance Committee recommended tabling the legislation and the legislation died in the House Finance Committee. One concern that the legislation presented was that the legislation covered all organizations with exempt property in the County, with no apparent assurance that the County would reinstate any of the exemptions.

This matter now returns to the County's Finance Committee in an effort to ensure that the County Code contains exemptions for the property of those organizations that the County wishes to maintain as designated for exemption. A draft ordinance to such effect is attached. This would permit the reintroduction in the 2016 Session of the General Assembly of legislation similar to the 2015 legislation, without raising the concern that the legislation would end all County exemptions by designation. To the extent that the Committee agrees with the draft ordinance, proper action for the Committee would be to recommend that the Board of Supervisors schedule a public hearing on adoption of the ordinance.

For reference purposes, certain property in the County currently owned by the following organizations is subject to exemption by classification and therefore the names of such organizations are not included in the attached draft, as their exempt status will continue regardless of any County action (see footnote 1):

American Legion	Phazz 1 Ministries
American Red Cross	Reynolds Store Fire Company
Back Creek Ruritan Club	Round Hill Fire Company
Clearbrook Fire Company	Round Hill Ruritan Club
Elks Club of Winchester	Shenandoah Area Council [Boy Scouts]
Gainesboro Fire Company	Star Tannery Fire Company
Gainesboro Ruritan Club	Stephens City Fire Company
Girl Scouts of Shawnee Council	Stephens City Lodge No. 2483
Gore Fire Company	Stonewall District Ruritan Club
Grafton School	Tri-County Virginia OIC
Greenwood Fire Company	Trustees of the Gravel Springs
Middletown Fire Company	Virginia Housing Development Authority
National Trust for Historic Preservation	Winchester Medical Center
North Mountain Fire Company	Winchester Rescue Mission
Outreach to Asian Nationals	

The following other organizations currently own property in the County, are subject to exemption by designation, and are therefore included in the draft ordinance (the following list also shows whether each exemption was granted by the General Assembly or by the County and whether the organization filed an application for exemption with the County last year, in which case a copy of the application is included with this memorandum, with individuals' personal contact information redacted):

	<u>GA Exempt</u>	<u>County Exempt</u>	<u>Return Filed</u>	
1	X		No	ARC – Northern Shenandoah Valley, Inc., The
2	X		Yes	Belle Grove, Inc.
3		X	Yes	Blue Ridge Hospice, Inc. (Thrift Shop in Stephens City)
4	X		Yes	Cedar Creek Battlefield Foundation, Inc.
5		X	Yes	Conservation Club [Winchester–Frederick County Conservation Club, Inc.]
6		X	Yes	Fort Collier Civil War Center, Inc.
7	X		No	Frederick United Methodist Housing Development Corp.
8		X	Yes	Kernstown Battlefield Association, Inc.
9		X	Yes	Leary Educational Foundation, Inc. <sup>2</sup>
10	X		Yes	Nature Conservancy, The
11	X		Yes	NW Works, Inc. (formerly known as Northwestern Workshop, Inc.) <sup>3</sup>
12	X		Yes	People-to-People Health Foundation, Inc., The (Project Hope)
13	X		No	Potomac Appalachian Trail Club
14	X		No	Salvation Army, The
15			No	Shenandoah Valley Battlefields Foundation <sup>4</sup>
16	X		Yes	Shenandoah Valley Community Residences, Inc.
17	X		Yes	Stone House Foundation
18	X		No	Wayside Foundation for the Arts, Inc., The
19	X		Yes	Westminster-Canterbury of Winchester, Inc.
20	X		No	Winchester Chapter of the Izaak Walton League
21		X	Yes	Woodmen of the World
22		X	Yes	Youth Development Center, Inc., The

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<sup>2</sup> Organization acquired a second parcel some years after Board exemption granted, but Board exemption generically refers just to “property” owned by the organization, without necessarily being limited to the original parcel. The second parcel is included in draft ordinance

<sup>3</sup> Organization acquired a second parcel some years after Board exemption granted and disposed of the original parcel, but Board exemption generically refers just to “property” owned by the organization, without necessarily being limited to the original parcel. The second parcel (only) is included in draft ordinance.

<sup>4</sup> Various Shenandoah Valley Battlefields Foundation property has in the past been considered exempt, but research has not located the specific General Assembly or Board of Supervisors granted exemption for its property.

For any of the organizations, listed above and included in the draft, as to which the Committee wishes to recommend be stricken, the Committee can include such statement in its recommendation to the Board.<sup>5</sup>

Finally, for the Committee's information, the following organizations have previously received General Assembly exemptions, but no longer own property in the County:

National Wildlife Federation  
Robert E. Rose Memorial Foundation, Inc.  
Shalom Et Benedictus, Inc.  
Special Love, Inc.  
Wayside Museum of American History and Arts

Attachments

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<sup>5</sup> The County also received additional applications or requests for exemption as follows: Blue Ridge Hospice, Inc. (tax parcel 64-1-A1), Civil War Preservation Trust (tax parcels 84-A-72, 84-4-1, and 90 New Middletown parcels), Fort Collier Civil War Center, Inc. (tax parcel 56-A-18A), and Potomac Appalachian Trail Club (tax parcels 14-4-1, 14-4-2, 14-4-3, 14-4-4, 14-4-5, and 14-4-6). Because these are not existing exemptions, they are not set out in the draft ordinance, but the Committee has the prerogative to recommend adding any or all to the draft ordinance. Copies of the applications or requests are included with the other materials here.



**ORDINANCE**  
**[date]**

The Board of Supervisors of Frederick County, Virginia hereby ordains that Section 155-153 (Property exempted from taxation by designation) of Article XXV (Exemption for Nonprofit Organizations) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby is, amended by enacting an amended Section 155-153 (Property exempted from taxation by designation) of Article XXV (Exemption for Nonprofit Organizations) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia, as follows (additions are shown in **bold underline**):

**CHAPTER 155 TAXATION**

**Article XXV Exemption for Nonprofit Organizations**

**§ 155-153 Property exempted from taxation by designation.**

A. The real **or personal** property of an organization designated by the Board of Supervisors and used by such organization exclusively for one or more of the purposes as set forth in Article X, Section 6(a) of the Constitution of Virginia shall be exempt from taxation so long as such organization is operated not for profit and the property so exempted is used in accordance with the purpose(s) for which the organization is classified. **The indicated real or personal property of each of the following organizations is so designated by the Board of Supervisors pursuant to this section:**

- 1. ARC-Northern Shenandoah Valley, Incorporated, The (formerly known as Winchester-Frederick County Association for Retarded Citizens and as Northern Shenandoah Valley Association for Retarded Citizens, Inc., The) – tax parcels 54J-2-3-59, 54J-2 3-60, and 54J-2-3-61;**
- 2. Belle Grove, Inc. – tax parcels 90-A-33A and 90-A-37;**
- 3. Blue Ridge Hospice, Inc. – personal property of thrift shop in Stephens City;**
- 4. Cedar Creek Battlefield Foundation, Inc. – tax parcels 90-A-23A, 90-A-23B, 90-A-32A, 90-A-34, 90-A-55, 90-A-59A, and 91-A-28C;**



- 5. Conservation Club [Winchester- Frederick County Conservation Club, Inc.] – tax parcels 19-A-27, 19-A-49, 19-A-50, 19-A-51, 19-A-52E, 19-A-53A, 19-A-81A, 29-A-37B, 29-A-38, and 29-A-43B;**
- 6. Fort Collier Civil War Center, Inc. – tax parcel 54-A 81G;**
- 7. Frederick United Methodist Housing Development Corp. – tax parcel 75-A-80B;**
- 8. Kernstown Battlefield Association, Inc. – tax parcels 63-A-6A, 63-A-7A, 63-A-18, 63-A-18A, 63-A-18B, 63-A-18C, and 63-A-18D;**
- 9. Leary Educational Foundation, Inc. – tax parcels 6-A-17 and 6-A-18;**
- 10. Nature Conservancy, The – tax parcels 48-A-45 and 48-A-47;**
- 11. NW Works, Inc. (formerly known as Northwestern Workshop, Inc.) – tax parcel 75-A-1F;**
- 12. People-to-People Health Foundation, Inc., The (Project Hope) – tax parcel 64-A-40C;**
- 13. Potomac Appalachian Trail Club – tax parcels 19-A-41D, 28-A-119A, 48-A-29C, 48-A-33A, 48-A-37, 48-A-37I, 48-A-37A, 48-A-37R, 48-A-49B, and 49-1-2-48;**
- 14. Salvation Army, The – tax parcel 54-A-36F;**
- 15. Shenandoah Valley Battlefields Foundation – tax parcels 43-A-154, 43-A-155, 43-A-159A, 54-A-1B, 54-A-1C, 54-A-88, 54-A-89C, 54-A-90, 55-A-3, and 55-A-4;**
- 16. Shenandoah Valley Community Residences, Inc. – tax parcels 54N-2-2-32 and 65H-12A-108;**
- 17. Stone House Foundation – tax parcels 74A03-A-77, 74A03-A-141, 74A03-A-142, 74A03-A-144, and 74A03-A-146;**
- 18. Wayside Foundation for the Arts, Inc., The – tax parcel 91B-1-B-27;**
- 19. Winchester Chapter of the Izaak Walton League – tax parcels 77-A-72 and 77-A-76A;**
- 20. Woodmen of the World – tax parcel 54E-8-33; and**
- 21. Youth Development Center, Inc., The – tax parcel 63-A-110B.**

- B. Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.



C. Exemptions of property from taxation under this article shall be strictly construed in accordance with the provisions of Article X, Section (6)(f) of the Constitution of Virginia.

Enacted this \_\_\_\_ day of \_\_\_\_, 2015.

Richard C. Shickle, Chairman \_\_\_\_\_

Gary A. Lofton \_\_\_\_\_

Robert A. Hess \_\_\_\_\_

Robert W. Wells \_\_\_\_\_

Jason E. Ransom \_\_\_\_\_

Gene E. Fisher \_\_\_\_\_

Charles S. DeHaven, Jr. \_\_\_\_\_

A COPY ATTEST

\_\_\_\_\_  
Brenda G. Garton  
Frederick County Administrator

This section has more than one version with varying effective dates. To view a complete list of the versions of this section see Table of Contents.

## **§ 58.1-3651. (Effective until July 1, 2018) Property exempt from taxation by classification or designation by ordinance adopted by local governing body on or after January 1, 2003**

A. Pursuant to subsection 6 (a) (6) of Article X of the Constitution of Virginia, on and after January 1, 2003, any county, city, or town may by designation or classification exempt from real or personal property taxes, or both, by ordinance adopted by the local governing body, 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. The ordinance shall state the specific use on which the exemption is based, and continuance of the exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is classified or designated. No exemption shall be provided to any organization that has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin.

B. Any ordinance exempting property by designation pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town where the real property is located. The notice shall include the assessed value of the real and tangible personal property for which an exemption is requested as well as the property taxes assessed against such property. The public hearing shall not be held until at least five days after the notice is published in the newspaper. The local governing body shall collect the cost of publication from the organization requesting the property tax exemption. Before adopting any such ordinance the governing body shall consider the following questions:

1. Whether the organization is exempt from taxation pursuant to § 501(c) of the Internal Revenue Code of 1954;
2. Whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Virginia Alcoholic Beverage Control Board to such organization, for use on such property;
3. Whether any director, officer, or employee of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services which such director, officer, or employee actually renders;
4. Whether any part of the net earnings of such organization inures to the benefit of any individual, and whether any significant portion of the service provided by such organization is generated by funds received from donations, contributions, or local, state or federal grants. As used in this subsection, donations shall include the providing of personal services or the contribution of in-kind or other material services;

5. Whether the organization provides services for the common good of the public;
6. Whether a substantial part of the activities of the organization involves carrying on propaganda, or otherwise attempting to influence legislation and whether the organization participates in, or intervenes in, any political campaign on behalf of any candidate for public office;
7. The revenue impact to the locality and its taxpayers of exempting the property; and
8. Any other criteria, facts and circumstances that the governing body deems pertinent to the adoption of such ordinance.

C. Any ordinance exempting property by classification pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town. The public hearing shall not be held until at least five days after the notice is published in the newspaper.

D. Exemptions of property from taxation under this article shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia.

E. Nothing in this section or in any ordinance adopted pursuant to this section shall affect the validity of either a classification exemption or a designation exemption granted by the General Assembly prior to January 1, 2003, pursuant to Article 2 (§ 58.1-3606 et seq.), 3 (§ 58.1-3609 et seq.) or 4 (§ 58.1-3650 et seq.) of this chapter. An exemption granted pursuant to Article 4 (§ 58.1-3650 et seq.) of this chapter may be revoked in accordance with the provisions of § 58.1-3605.

2003, c. 1032;2004, c. 557.

## **§ 58.1-3651. (Effective July 1, 2018) Property exempt from taxation by classification or designation by ordinance adopted by local governing body on or after January 1, 2003**

A. Pursuant to subsection 6 (a)(6) of Article X of the Constitution of Virginia, on and after January 1, 2003, any county, city, or town may by designation or classification exempt from real or personal property taxes, or both, by ordinance adopted by the local governing body, 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. The ordinance shall state the specific use on which the exemption is based, and continuance of the exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is classified or designated. No exemption shall be provided to any organization that has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin.

B. Any ordinance exempting property by designation pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town where the real property is located. The notice shall include the assessed value of the real and tangible personal property for which an exemption is requested as well as the property taxes assessed against such property. The

public hearing shall not be held until at least five days after the notice is published in the newspaper. The local governing body shall collect the cost of publication from the organization requesting the property tax exemption. Before adopting any such ordinance the governing body shall consider the following questions:

1. Whether the organization is exempt from taxation pursuant to § 501(c) of the Internal Revenue Code of 1954;
2. Whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Board of Directors of the Virginia Alcoholic Beverage Control Authority to such organization, for use on such property;
3. Whether any director, officer, or employee of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services which such director, officer, or employee actually renders;
4. Whether any part of the net earnings of such organization inures to the benefit of any individual, and whether any significant portion of the service provided by such organization is generated by funds received from donations, contributions, or local, state or federal grants. As used in this subsection, donations shall include the providing of personal services or the contribution of in-kind or other material services;
5. Whether the organization provides services for the common good of the public;
6. Whether a substantial part of the activities of the organization involves carrying on propaganda, or otherwise attempting to influence legislation and whether the organization participates in, or intervenes in, any political campaign on behalf of any candidate for public office;
7. The revenue impact to the locality and its taxpayers of exempting the property; and
8. Any other criteria, facts and circumstances that the governing body deems pertinent to the adoption of such ordinance.

C. Any ordinance exempting property by classification pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town. The public hearing shall not be held until at least five days after the notice is published in the newspaper.

D. Exemptions of property from taxation under this article shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia.

E. Nothing in this section or in any ordinance adopted pursuant to this section shall affect the validity of either a classification exemption or a designation exemption granted by the General Assembly prior to January 1, 2003, pursuant to Article 2 (§ 58.1-3606 et seq.), 3 (§ 58.1-3609 et seq.) or 4 (§ 58.1-3650 et seq.) of this chapter. An exemption granted pursuant to Article 4 (§ 58.1-3650 et seq.) of this chapter may be revoked in accordance with the provisions of § 58.1-3605.

2003, c. 1032;2004, c. 557;2015, cc. 38, 730.



**DATE:** \_\_\_\_\_  
**FILE APPLICATION TRIENNIALY**

**APPLICATION FOR REAL PROPERTY TAX EXEMPTION**

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

*Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.*

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

Organization's Name:	Belle Grove Inc.		
Organization's Federal Employer Identification No. (EIN):	[REDACTED]		
Contact Name:	Kristen Laise	Phone Number:	540-869-2028
Contact Title:	Executive Director	Email:	klaise@bellegrove.org
Mailing Address:	PO Box 537, Middletown, VA 22645		
Frederick County Location Address:	336 Belle Grove Road, Middletown, VA 22645		
Date Organization Began or Will Begin Operating in Frederick County:			

1. What is the organization's purpose?

Restoration and preservation of Historic House Museum

2. What is the organization's federal tax designation (select one):

501(c)(3)    501(c)(4)    501(c)(6)    501(c)(7)    Other [specify]:

3. How is the organization funded?

Admissions, Grants and Donations

4. What activities or services does the organization provide that enhances Frederick County and its citizens?

Museum house open for tours for residents & visitors.

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
90 A 37	3.3 Acres along route water planted g 11	05/2004	Vacant land
90 A 33A	336 Belle Grove Rd. Middletown, VA 22645	07/2012	Overseer's Cottage on Belle Grove Property

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization *[provide supporting documentation]*
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization *[specify]:* \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association *[specify]:* \_\_\_\_\_
- Veterans Association or Auxilliary of same *[specify]:* \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
John Adamson	Chairman	1010 Sandy Nogle Rd. Strasburg, VA 22657		
Sandra Dunkle	Chairman - Elect	200 Sotheby Ct. Winchester, VA 22602		
James Gable	Treasurer	10027 John S. Mosby Hwy. Upperville, VA 20184		
Deborah Rtenour	Secretary	267 W. Queen St. Strasburg, VA 22657		

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** *I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.*

KristenLaise     
 KristenLaise     
  Owner OR     
  If Business, Title: Executive Director 10/27/14

Signature
Print Name
(e.g., President, VP etc.)
Date

**\*\*\* FOR OFFICE USE ONLY \*\*\***

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]



**APPLICATION FOR REAL PROPERTY TAX EXEMPTION**

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

Organization's Name:	Blue Ridge Hospice Inc		
Organization's Federal Employer Identification No. (EIN):	[REDACTED]		
Contact Name:	Cheryl Ringer	Phone Number:	540-536-5210
Contact Title:	VP of Finance + CFO	Email:	cringer@blueridgehospice.org
Mailing Address:	333 W. Cork St <sup>#405</sup> Winchester VA 22601		
Frederick County Location Address:	186 Wincrest Dr. Winchester VA 22601		
Date Organization Began or Will Begin Operating in Frederick County:	11/1979		

1. What is the organization's purpose?

Blue Ridge Hospice provides quality end of life care to individuals + their families and to support anyone in the community affected by death, dying + loss.

2. What is the organization's federal tax designation (select one):

501(c)(3)    501(c)(4)    501(c)(6)    501(c)(7)    Other [specify]:

3. How is the organization funded?

Donations / community support, insurance billings

4. What activities or services does the organization provide that enhances Frederick County and its citizens?

Blue Ridge Hospice provides quality end of life care to individuals + their families and to support anyone in the community affected by death, dying + loss.

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
6418A	186 Wincrest Drive Winchester VA 22601	leased 2/2009 purchase 3/2013	bailing operation for thrift shops to support hospice care for patients that cannot afford it.



# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization *[provide supporting documentation]*
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization *[specify]:* \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association *[specify]:* \_\_\_\_\_
- Veterans Association or Auxiliary of same *[specify]:* \_\_\_\_\_

*healthcare organization*

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
See attached listing				

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.

Cheryl Ringer      Cheryl S. Ringer       Owner *OR*      VP of Finance/CFO      10/23/14  
Signature      Print Name       If Business, Title:      (e.g., President, VP etc.)      Date

**\*\*\* FOR OFFICE USE ONLY \*\*\***

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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## Board of Directors 2014 - 2015

### \*\* Executive Committee

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**\*\* Chair**                   **DELMERICO, Paul**  
General Manager  
SpecialMade Goods & Services, Inc.  
141 Marcel Drive  
Winchester, VA 22602

**\*\*Vice Chair**               **KAPLAN, Mary Ann (Fundrais**  
116 Cora Lane  
Stephens City, VA 22655

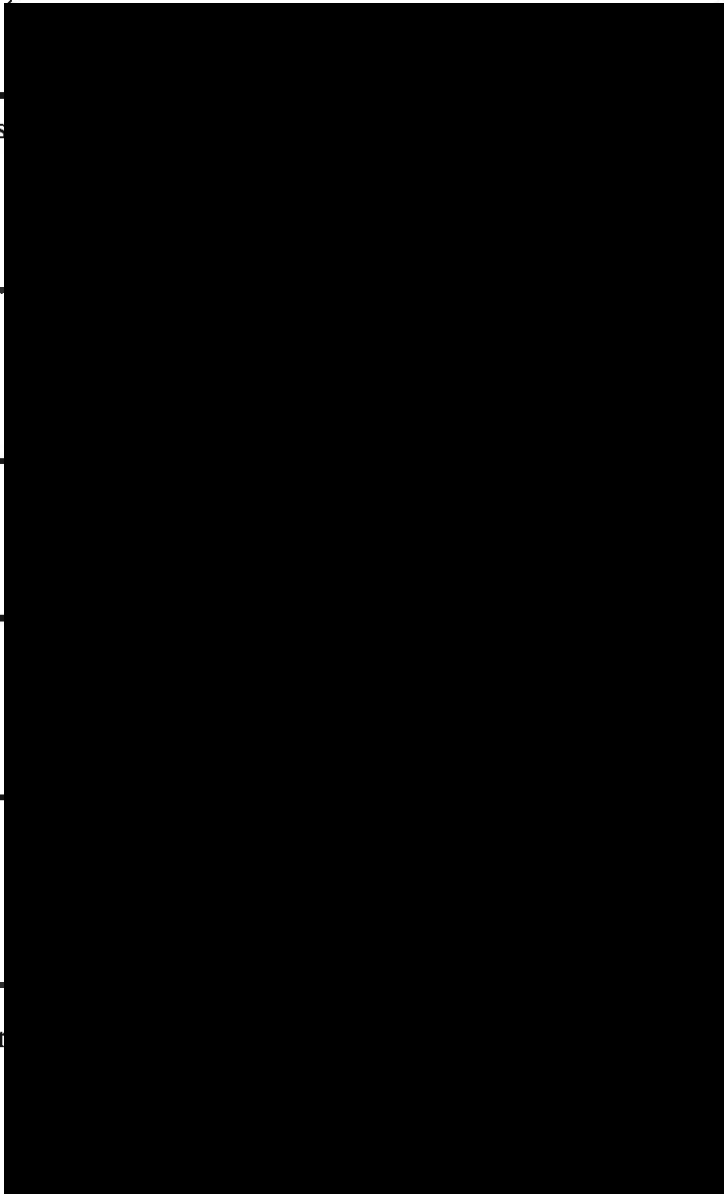
**\*\*Secretary**               **BERMAN, Bethanne**  
247 Laurel Grove Road  
Winchester, VA 22602

**\*\*Treasurer**               **TRUBAN, Jared**  
PO Box 267  
Winchester, VA 22604

**\*\*Immediate Past  
Chair**                   **MOWERY, Robert, CPA**  
5493 Main Street  
Stephens City, VA

**\*\*At Large**               **\*\*CALEY, George**  
223 Jeb Dr  
Winchester, VA 22602

**\*\*SAYLES, Lynne (Finance Com**  
First Vice President  
Wells Fargo Advisors, LLC  
201 N Loudoun St.  
Winchester, VA 22601



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**\*\*ZEBARTH, Helen**  
112 Shockey Circle  
Winchester, VA 22602

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**\*\*CARNEVALE, Jr., Ernest J.**  
President & CEO, Blue Ridge  
723 Galloway Dr.  
Leesburg, VA 20175

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**Directors**

**\*\*CURRAN, Christopher (Board**  
487 Bell Lane  
Berryville, VA 22611

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**HARDESTY, John**  
517 Longmarsh Rd.  
Berryville, VA 22611

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**JACKSON, Mary Jo**  
Box A  
Rectortown, VA 20140

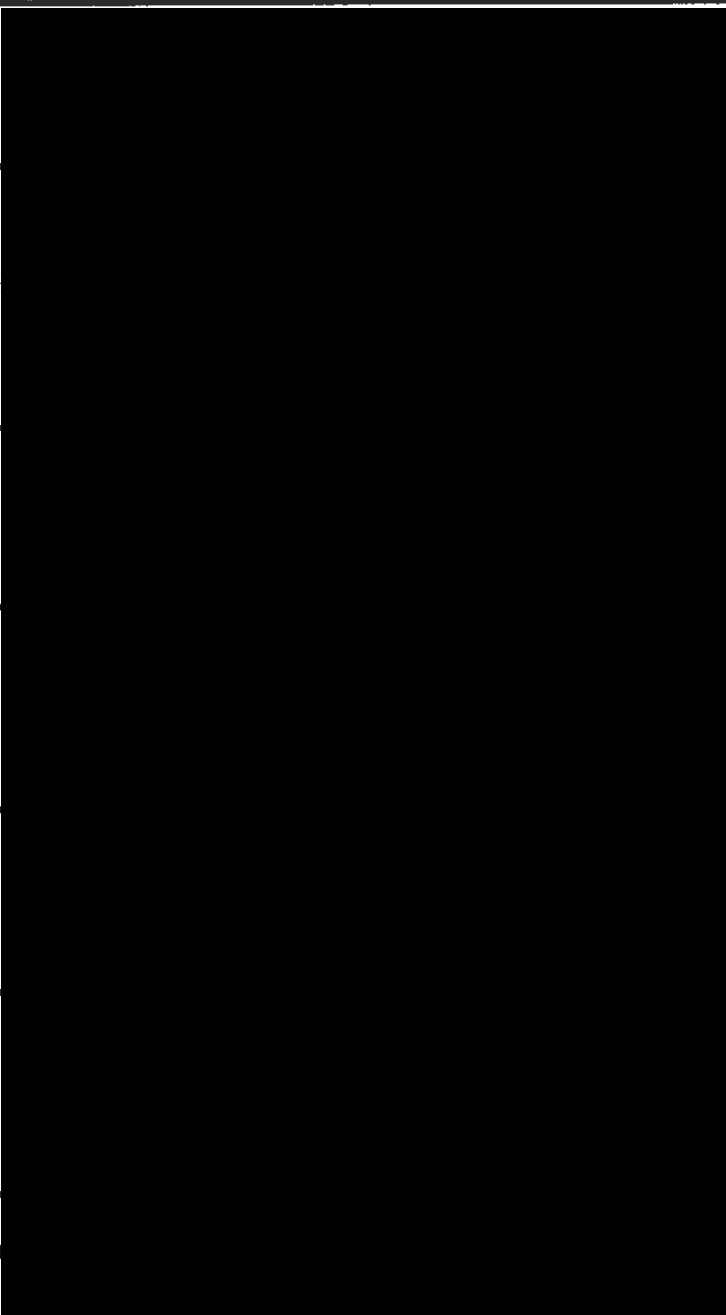
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**THOMAS, Sherry**  
920 Breckinridge Lane  
Winchester, VA 22601

---

**\*\*YANG, Leonard, MD (Quality C**  
1537 Dalton Place  
Winchester, VA 22601

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**FREDERICK COUNTY, VIRGINIA**  
 Ellen E. Murphy, Commissioner of the Revenue  
 P.O. Box 552, Winchester VA 22604-0552  
 Phone: 540-665-5680 Fax: 540-667-6487  
[www.fcva.us/cor](http://www.fcva.us/cor) • [www.fcva.us/re](http://www.fcva.us/re)

<b>DATE:</b> 11/14/14
<b>FILE APPLICATION TRIENNIALY</b>

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

*Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.*

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

<b>Organization's Name:</b>	Cedar Creek Battlefield Foundation		
<b>Organization's Federal Employer Identification No. (EIN):</b>	[REDACTED]		
<b>Contact Name:</b>	Brian S. Scheulen	<b>Phone Number:</b>	540.347.5144
<b>Contact Title:</b>	Treasurer	<b>Email:</b>	brianscheulen@comcast.net
<b>Mailing Address:</b>	P.O. Box 229, Middletown, VA 22645		
<b>Frederick County Location Address:</b>	8437 Valley Pike, Middletown, VA		
<b>Date Organization Began or Will Begin Operating in Frederick County:</b>	1988		

**1. What is the organization's purpose?**

preservation of Civil War battlefields and education.

**2. What is the organization's federal tax designation (select one):**

501(c)(3)    501(c)(4)    501(c)(6)    501(c)(7)    Other [specify]:

**3. How is the organization funded?**

Donations and Civil War reenactments

**4. What activities or services does the organization provide that enhances Frederick County and its citizens?**

Living history education events; walking trail self-guided history tours.

**5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):**

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
	SEE ATTACHED LIST		

[continues on page 2]

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization *[provide supporting documentation]*
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization *[specify]:* \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association *[specify]:* \_\_\_\_\_
- Veterans Association or Auxiliary of same *[specify]:* \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

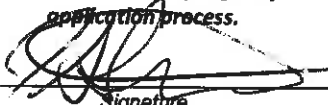
**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Tim Stowe	President	P.O. Box 229 Middletown, VA 22645		
Stan Hirschberg	Vice President	P.O. Box 229 Middletown, VA 22645		
Brian Scheulen	Treasurer	P.O. Box 229 Middletown, VA 22645		
Sean Cadden	Secretary	P.O. Box 229 Middletown, VA 22645		

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11.)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.


Tim Stowe
 Owner OR
President
11/14/14  
Print Name
 If Business, Title:
(e.g., President, VP etc.)
Date

**\*\*\* FOR OFFICE USE ONLY \*\*\***

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]

LANDS OWNED BY  
 CEDAR CREEK BATTLEFIELD FOUNDATION  
 FREDERICK COUNTY, VA  
 11/14/2014

Location	Tax Map #	Area (ac)	Address	Date Acquired	Use of Property
(reenactment area)	90 A 32A	95.86	no address (vacant)	1/3/1990	historic preservation
	91 A 28C	62.38			historic preservation
(HQ and Parking area)	90 A 59A	12.06	no address (vacant) 8437 Valley Pike	8/10/2000	historic preservation
	90 A 55	3.21		3/27/1996	Foundation headquarters
VI Corps site	90 A 23A	32.07	no address (vacant)	7/25/2008	historic preservation
XIX Corps site (Trenches Property)	90 A 34	123.75	no address (vacant)	9/5/2000	historic preservation
				7/31/2012	historic preservation
VI Corps site	90 A 23B	4.54	no address (vacant)	7/31/2012	historic preservation



DATE: 2014  
 FILE APPLICATION  
 TRIENNIALLY

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):  
*Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.*

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

Organization's Name:	CIVIL WAR PRESERVATION TRUST		
Organization's Federal Employer Identification No. (EIN):	[REDACTED]		
Contact Name:	Kathleen Robertson	Phone Number:	202-367-1861 x7209
Contact Title:	Deputy Director of Real Estate	Email:	KROBERTSON@CIVILWAR.ORG
Mailing Address:	1156 15th St NW Suite 900 Washington DC 20008		
Frederick County Location Address:			
Date Organization Began or Will Begin Operating in Frederick County:	1995		

1. What is the organization's purpose?  
 The Civil War Preservation Trust is America's largest non-profit dedicated to the preservation of America's Civil War battlefields, as well as educational programs and heritage tourism.

2. What is the organization's federal tax designation (select one):  
 501(c)(3)     501(c)(4)     501(c)(6)     501(c)(7)     Other [specify]:

3. How is the organization funded?  
 MEMBERS and other Private donations.

4. What activities or services does the organization provide that enhances Frederick County and its citizens?  
 Heritage tourism, open space and historic land preservation

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
84-A-72	294 Rienzi Knoll Lane Middletown VA	4/27/12	historic preservation Farm / open space
84-4-1	294 Rienzi Knoll Lane Middletown VA	4/27/12	Farm/open space
(see attached)			

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization [provide supporting documentation]
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization [specify]: \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association [specify]: \_\_\_\_\_
- Veterans Association or Auxillary of same [specify]: \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
O. James Lighthizer	President	1156 15th St. NW Suite 900 Washington DC 20005	202-367-1861	JLIGHIZER@ CivilWar.org
Ronald M. Cogswell	Chief Operating Officer	1156 15th St NW Suite 900 Washington DC 20005	202-367-1861	RCOGSWELL@ CivilWar.org

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.

Owner OR  
 If Business, Title: Chief Operating Officer

10/16/14  
 Date

Signature Print Name (e.g., President, VP etc.)

**\*\*\* FOR OFFICE USE ONLY \*\*\***

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]





**WINCHESTER-FREDERICK COUNTY  
CONSERVATION CLUB, Inc.**

**Eric Heflin, President  
1061 McDonald Road, Winchester, VA 22602**

**9 November 2014**

**Frederick County, Virginia  
Office of Commissioner of the Revenue  
P.O. Box 552  
Winchester, VA 22604-0552**

**Attn: Ms. Ellen E. Murphy, Commissioner**

**Subj: Property exempted from taxation by designation**

**Ref: Your ltr of October 9, 2014**

**Encl: Application For Real Property Tax Exemption (Rev. 10/2014), No Form Number**

**Dear Ms. Murphy:**

**In accordance with referenced letter, enclosure (1) is hereby submitted this date for  
Winchester-Frederick County Conservation Club, Inc., EIN: [REDACTED]**

**If I may be of further assistance please feel free to contact me directly.**

**Sincerely,**



**Mac Tlumach  
Treasurer, WFCCC  
733 Old Bethel Church Road  
Winchester, VA 22603  
Ph. No. 540-664-2350©**

# 1 CONTINUED

PROTECTION, CONSERVATION & DEVELOPMENT OF OUR NATURAL RESOURCES, BUILDING GAME FOOD PLOTS.

# 5 CONTINUED

MAP NO.	PROPERTY ADDRESS	DATE ACQ'D	USE OF PROPERTY
29 A 37B	600 SILER ROAD WINCHESTER, VA	12 NOV 1993	FORESTRY / OPEN LAND
29 A 43B	↓	26 OCT 1994	↓
19 A 81A	↓	15 OCT 1998	↓
19 A 53A	↓	15 OCT 1998	↓
19 A 27	↓	10 JUL 2002	↓
19 A 51	↓	20 JUL 2011	↓

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization [provide supporting documentation]
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization [specify]: \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association [specify]: \_\_\_\_\_
- Veterans Association or Auxiliary of same [specify]: \_\_\_\_\_

**NOTE: A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.**

**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
ERIC HEFLIN	PRESIDENT	1061 McDONALD RD WINCHESTER VA 22602		
MARSHALL SHILEY	VICE PRESIDENT	435 CEDAR GROVE RD WINCHESTER, VA 22603		
MAC TLUMACH	TREASURER	733 OLD BETHEL CHURCH RD WINCHESTER, VA 22603		
RICHARD SANKOVICH	SECRETARY	2962 MIDDLE RD WINCHESTER, VA 22602		

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)

**DECLARATION: I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.**


 Owner OR
 If Business, Title: TREASURER
6 Nov 2014  
Signature
Print Name
(e.g., President, VP etc.)
Date

\*\*\* FOR OFFICE USE ONLY \*\*\*

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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**FREDERICK COUNTY, VIRGINIA**  
 Ellen E. Murphy, Commissioner of the Revenue  
 P.O. Box 552, Winchester VA 22604-0552  
 Phone: 540-665-5680 Fax: 540-667-6487  
 www.fcva.us/cor \* www.fcva.us/re

DATE: \_\_\_\_\_

**APPLICATION FOR REAL PROPERTY TAX EXEMPTION**

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

**Frederick County Code Section 155-153(B):**

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

Organization's Name: Fort Coburn Civil War Center

Organization's Federal Employer Identification No. (EIN): [REDACTED]

Contact Name: John V. Stevens Phone Number: 540 327-7403

Contact Title: CHAIRMAN Email: JSTEVENS@SU.edu

Physical Location Address: 922 MARSHBURG PIKE

Date Organization Began Operations in Frederick County: MAY 2003

1. What is the organization's purpose?  
HISTORICAL PRESERVATION

2. What is the organization's federal tax designation (select one)?  
 501(c)(3)     501(c)(4)     501(c)(6)     501(c)(7)     Other (specify):

3. How is the organization funded?  
DONATIONS, GRANTS, RENTAL OF FACILITIES...

4. What activities or services does the organization provide that enhance Frederick County's economy?  
LEADING HISTORICAL EVENTS, FCCWC OPEN FOR PUBLIC

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheets if necessary).

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
54-A-816	FCCWC 922 MARSHBURG PIKE	2003	HOUSE & GROUNDS OPEN TO PUBLIC
56 A 18	MARLBANK 3102 BRARYVILLE PIKE	2013	RESTORATION OF MARLBANK

(continues on page 2)

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

6. Select the category of exemption under which your organization qualifies:

- Church or Religious Body or Religious Organization *[provide supporting documentation]*
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization *[specify]:* \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association *[specify]:* \_\_\_\_\_
- Veterans Association or Auxillary of same *[specify]:* \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.


Use the following information for all officers who have the legal authority to represent the organization.

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
John Stevens	Chairman of Board	324 Round Hill Worcester 22602		
Katherine Solenberg et	President	922 Mansfield Ave Pine		

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.


John V. Stevens
 Owner OR  If Business, Title:
Chairman of Board
10/10/14  
Signature
Print Name
(e.g., President, VP etc.)
Date

### FOR OFFICE USE ONLY

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]



**FREDERICK COUNTY, VIRGINIA**  
 Ellen E. Murphy, Commissioner of the Revenue  
 P.O. Box 552, Winchester VA 22604-0552  
 Phone: 540-665-5680 Fax: 540-667-6487  
 www.fcva.us/cor • www.fcva.us/re

DATE: \_\_\_\_\_

**FILE APPLICATION  
 TRIENNIALLY**

**APPLICATION FOR REAL PROPERTY TAX EXEMPTION**

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

Organization's Name:	FORT COLLIER CIVIL WAR CENTER INC		
Organization's Federal Employer Identification No. (EIN):	[REDACTED]		
Contact Name:	Katherine Solenberg	Phone Number:	340 323-0221
Contact Title:	President	Email:	KSW@ntelos.net
Mailing Address:	1454 Apple Pie Ridge Rd Winchester VA 22603		
Frederick County Location Address:	922 Martinsburg Pike		
Date Organization Began or Will Begin Operating in Frederick County:	2000		

1. What is the organization's purpose?

Fort Collier Civil War Center is established to provide Civil War Education & preservation of Civil War resources in the Winchester-Fred. Co Area

2. What is the organization's federal tax designation (select one):

501(c)(3)     501(c)(4)     501(c)(6)     501(c)(7)     Other [specify]:

3. How is the organization funded?

Fort Collier is funded through membership contributions

4. What activities or services does the organization provide that enhances Frederick County and its citizens? & rental income

Fort Collier is actively providing access & preservation to the

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
54-A-816	922 Martinsburg Pike	2001	historical preservation



# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization *[provide supporting documentation]*
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization *[specify]:* \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association *[specify]:* \_\_\_\_\_
- Veterans Association or Auxillary of same *[specify]:* \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Katherine Solenby	President	1454 Apple Pie Ridge 22003		
John Stevens	Chairman	1460 University Drive Winc 22001		

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.

Owner OR  
 If Business, Title: President      Date: 10/31/14  
*[Signature]*      Katherine Solenby      (e.g., President, VP etc.)

\*\*\* FOR OFFICE USE ONLY \*\*\*

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]



DATE: \_\_\_\_\_  
 FILE APPLICATION  
 TRIENNIALLY

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

Organization's Name:	Kernstown Battlefield Association, Inc.		
Organization's Federal Employer Identification No. (EIN):	[REDACTED]		
Contact Name:	Gary Crawford	Phone Number:	540-869-2896
Contact Title:	President	Email:	gcrawford@kernstownbattle.org
Mailing Address:	P.O. Box 1327, Winchester, VA 22603		
Frederick County Location Address:	2877 Middle Road, Winchester, VA 22602		
Date Organization Began or Will Begin Operating in Frederick County:	2000		

1. What is the organization's purpose?  
 To preserve, protect and present the Kernstown Battlefield (Pritchard-Grim farm) to current and all future generations.

2. What is the organization's federal tax designation (select one):  
 501(c)(3)     501(c)(4)     501(c)(6)     501(c)(7)     Other [specify]:

3. How is the organization funded?  
 Donations and membership dues.

4. What activities or services does the organization provide that enhances Frederick County and its citizens?  
 Provides regular free access for the public to explore the site of three significant Civil War battles. Also provides venue for school cross-country events

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
63 A 6A	2877 Middle Rd. Winch. VA	2000	Historic Preservation,
63 A 7A	" " " " "	2000	cattle grazing, hay.
63 A 18	" " " " "	2000	
63 A 18A	" " " " "	2000	
63 A 18B	" " " " "	2000	
63 A 18C	" " " " "	2000	
63 A 18D	" " " " "	2000	

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization [provide supporting documentation]
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization [specify]: \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association [specify]: \_\_\_\_\_
- Veterans Association or Auxiliary of same [specify]: \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Crawford, Gary	President	195 Minebank Rd. Middletown, VA 22645		
Powers, Dr. David	Vice President	1389 Apple Pie Ridge Rd. Winchester, VA 22603		
Vaughn, Steven	Treasurer	112 Coopers Lane Winchester, VA 22602		
Hagan, Dr Charles	Secretary	199 Carter Court Winchester, VA 22602		

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.

Owner OR  
 If Business, Title: President

05 NOV 2014  
 Date

Signature Print Name (e.g., President, VP etc.)

**\*\*\* FOR OFFICE USE ONLY \*\*\***

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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<b>DATE:</b> _____
<b>FILE APPLICATION TRIENNIALY</b>

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

*Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.*

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

<b>Organization's Name:</b>	Leary Educational Foundation, Inc		
<b>Organization's Federal Employer Identification No. (EIN):</b>	[REDACTED]		
<b>Contact Name:</b>	Robbie Marchant	<b>Phone Number:</b>	540-888-3456
<b>Contact Title:</b>	Director of Financial Services	<b>Email:</b>	Marchant@trschool.org
<b>Mailing Address:</b>	POB 3160 Winchester VA 22604		
<b>Frederick County Location Address:</b>	1463 New Hope Rd Cross Junction, VA 22624		
<b>Date Organization Began or Will Begin Operating in Frederick County:</b>	1969		

**1. What is the organization's purpose?**

Residential School serving 11-22 year olds with a history of serious emotional, learning & behavioral difficulties.

**2. What is the organization's federal tax designation (select one):**

501(c)(3)     501(c)(4)     501(c)(6)     501(c)(7)     Other [specify]:

**3. How is the organization funded?**

Virginia CSA, Virginia Public Schools, West Virginia DHAR + DOE, Medicaid, Donations

**4. What activities or services does the organization provide that enhances Frederick County and its citizens?**

Mental health <sup>for</sup> & educating troubled youth

**5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):**

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
06 A 18	1463 New Hope Rd <sup>Cross Junction</sup> VA 22624	7/6/94	CAMPUS - Residential School
11 A 36	"	4/17/00	CAMPUS - Residential School
06 A 17	1340 New Hope Rd <sup>Cross Junction</sup> VA 22624	1/25/2005	CAMPUS - Residential School

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization *[provide supporting documentation]*
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization *[specify]:* \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association *[specify]:* \_\_\_\_\_
- Veterans Association or Auxiliary of same *[specify]:* \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
TROY GLEMBOT	CHAIRMAN OF BOARD	POB 360 Winchester VA	540 888-3456	
PATRICIA TAYLOR	VICE CHAIR	" 22604	"	
Dennis McLaughlin	Secretary/Treas	"	"	
John Lomanna	Executive Director	"	"	

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.

Owner OR  
 If Business, Title: Executive Director      Date: 10/15/2014  
 Signature: [Handwritten Signature]      Print Name: John Lomanna  
 (e.g., President, VP etc.)

**\*\*\* FOR OFFICE USE ONLY \*\*\***

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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**FREDERICK COUNTY, VIRGINIA**  
 Ellen E. Murphy, Commissioner of the Revenue  
 P.O. Box 552, Winchester VA 22604-0552  
 Phone: 540-665-5680 Fax: 540-667-6487  
 www.fcva.us/cor • www.fcva.us/re

**DATE:** 10/3/14  
**FILE APPLICATION TRIENNIALY**

**APPLICATION FOR REAL PROPERTY TAX EXEMPTION**  
 This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):  
 Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

**Organization's Name:** The Nature Conservancy

**Organization's Federal Employer Identification No. (EIN):** [REDACTED]

**Contact Name:** Sam G. Lindblom **Phone Number:** 434-951-0580

**Contact Title:** Director of Land Mgmt **Email:** slindblom@tnc.org

**Mailing Address:** 490 Westfield Road Charlottesville, VA 22901

**Frederick County Location Address:** SE of Rt 704, near Hunters/Forest Lane

**Date Organization Began or Will Begin Operating in Frederick County:**

1. What is the organization's purpose?

Nature Preservation, natural area management

2. What is the organization's federal tax designation (select one):

501(c)(3)  501(c)(4)  501(c)(6)  501(c)(7)  Other [specify]:

3. How is the organization funded?

Private fundraising, non-profit

4. What activities or services does the organization provide that enhances Frederick County and its citizens?

This property is managed for TNC by the Potomac Appalachian Trail Club, which maintains many miles of hiking trails in the county

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY



# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization [provide supporting documentation]
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization [specify]: \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association [specify]: \_\_\_\_\_
- Veterans Association or Auxiliary of same [specify]: \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

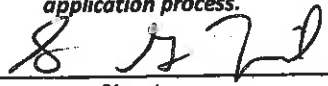
**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Same as contact info on first page				

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.


Print Name: Sam Lindblom
 Owner OR
 If Business, Title: Dir. of Land Maint
10/31/14  
Signature
(e.g., President, VP etc.)
Date

**\*\*\* FOR OFFICE USE ONLY \*\*\***

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]



DATE: 2014  
 FILE APPLICATION  
 TRIENNIALLY

### APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

Organization's Name:	NW Works, Inc		
Organization's Federal Employer Identification No. (EIN):	[REDACTED]		
Contact Name:	John Brauer	Phone Number:	540-213-9408
Contact Title:	CEO	Email:	jbrauer@nwworks.com
Mailing Address:	3085 Shawnee Drive, Winchester VA 22601		
Frederick County Location Address:	Shady Elm, MAP #54-A-81D		
Date Organization Began or Will Begin Operating in Frederick County:	1970		

1. What is the organization's purpose?

To assist individuals with disabilities to Secure, Secure and Sustain valued employment and training.

2. What is the organization's federal tax designation (select one):

501(c)(3)    501(c)(4)    501(c)(6)    501(c)(7)    Other [specify]:

3. How is the organization funded?

Medicaid, Dept of Rehabilitation, grants, business income

4. What activities or services does the organization provide that enhances Frederick County and its citizens?

providing paid work and training to individuals with disabilities. the NW Works program also allows parents of individuals to work

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
54-A-81D	Shady Elm Rd	9/12/01	Currently NOT in use. Hope to sell to a for-profit entity.

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization *[provide supporting documentation]*
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization *[specify]:* \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association *[specify]:* \_\_\_\_\_
- Veterans Association or Auxiliary of same *[specify]:* \_\_\_\_\_

**NOTE: A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.**

**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
<i>See attached</i>				

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** *I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.*

Owner OR  
 If Business, Title: CEO

10/27/14  
 Date

*John Brauer*

 Signature Print Name

 (e.g., President, VP etc.)

**\*\*\* FOR OFFICE USE ONLY \*\*\***

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]



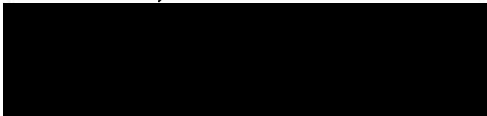
**Board of Directors**  
**July 1, 2014 – June 30, 2015**

**Officers:**



**President**

**Andrea Koenker**  
500 Jefferson Street  
Winchester, VA 22601



**Vice President**

**Jason Aikens**  
382 Creola Drive  
Winchester, VA 22603



**Secretary**

**Joe Graber**  
37388 Hunt Valley Lane  
Purcellville, Virginia 20132



**Treasurer**

**Ellen Mason**  
512 Courtfield Avenue  
Winchester, VA 22601



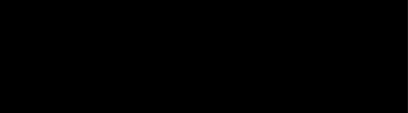
**Members:**

**Fred Anderson**  
160 Darby Drive  
Winchester, VA 22602



Revised: 8/20/2013

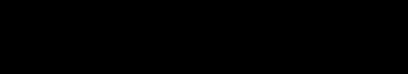
**Douglas Butler**  
646 Ewell Street  
Winchester, VA 22601



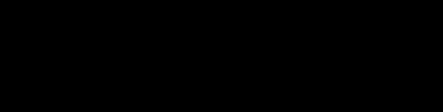
**Toni Cary**  
113 Berkshire Circle  
Winchester, VA 22601



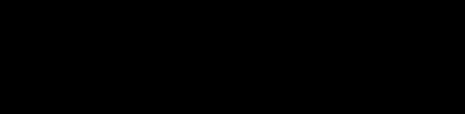
**C. Bruce Dawson**  
1833 Handley Avenue  
Winchester, VA 22601



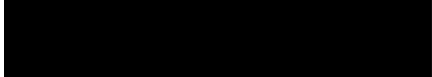
**Pat Dawson**  
1833 Handley Avenue  
Winchester, VA 22601



**Amy B. Fox**  
20209 St. Louis Road  
Purcellville, VA 20132




**Ben Hallam**  
1586 Jordan Springs Road  
Stephenson, VA 22656




**Rick Hardy**  
73 Niblick Court  
Martinsburg, WV 25405



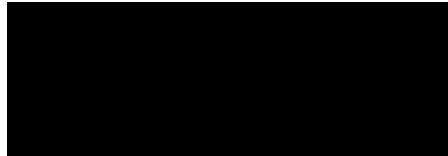
**Lawrence (Larry) Kelly**  
313 Clydesdale Drive  
Stephens City, VA 22655



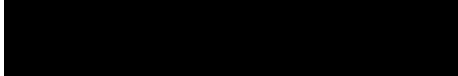
**Kelly Kremer**  
827 Armistead Street  
Winchester, VA 22601



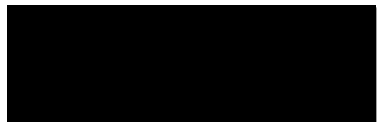
**Rick Learn**  
221 Darby Drive  
Winchester, VA 22602



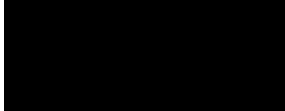
**Stephen Maclin**  
46 S. Loudoun Street  
Winchester, VA 22601



**H. Paige Manuel**  
118 Armstrong Place  
Winchester, VA 22602



**Lisa Rutherford**  
First Bank  
112 W. King Street  
Strasburg, VA 22657



Revised: 8/20/2013



**Tom Tarrant**  
1633 Van Couver Street  
Winchester, VA 22601

**James C. Youngblood**  
181 Liza Kates Lane  
Winchester, VA 22603

**Staff Contact:**

**John Brauer, CEO**

540-313-9408 (Work)  
540-722-4710 (Fax)  
Email: [jbrauer@nwworks.com](mailto:jbrauer@nwworks.com)

**Glenda Anderson, Executive Director**

540-313-9407 (Work)  
540-722-4710 (Fax)  
Email: [ganderson@nwworks.com](mailto:ganderson@nwworks.com)

**Betsey Anderson, Director of Administration**

540-313-9406 (Work)  
540-722-4710 (Fax)  
Email: [banderson@nwworks.com](mailto:banderson@nwworks.com)

**Scott Dawson, Director of Business Enterprises**

540-313-9403 (Work)  
540-722-4710 (Fax)  
Email: [sdawson@nwworks.com](mailto:sdawson@nwworks.com)

**Luana Murray, Director of Finance**

540-313-9414 (Work)  
540-722-4710  
Email: [lmurray@nwworks.com](mailto:lmurray@nwworks.com)

Revised: 8/20/2013



**DATE:** \_\_\_\_\_  
**FILE APPLICATION TRIENNIALLY**

**APPLICATION FOR REAL PROPERTY TAX EXEMPTION**

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):  
*Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.*

**\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\***

**Organization's Name:** Project HOPE - The People-to-People Health Foundation, Inc.  
**Organization's Federal Employer Identification No. (EIN):** 53-0242962  
**Contact Name:** Donald m. Hill **Phone Number:** 540-837-2100  
**Contact Title:** Vice President and CFO **Email:** dhill@projecthope.org  
**Mailing Address:** P.O. Box 250 millwood, VA 22646  
**Frederick County Location Address:** 402 Bufflick Road, ~~10777~~ Millwood, VA 22646  
**Date Organization Began or Will Begin Operating in Frederick County:**

**1. What is the organization's purpose?**  
 to provide health education/humanitarian assistance.

**2. What is the organization's federal tax designation (select one):**  
 501(c)(3)    501(c)(4)    501(c)(6)    501(c)(7)    Other [specify]:

**3. How is the organization funded?**  
 donations

**4. What activities or services does the organization provide that enhances Frederick County and its citizens?**

**5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):**

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
64 A 40C	402 Bufflick Road	4-3-1987	warehouse/dist. ctr.

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization *[provide supporting documentation]*
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization *[specify]: Project HOPE - Int'l Health*
- College Foundation or Alumni Association
- Recognized Farming Association *[specify]:* \_\_\_\_\_
- Veterans Association or Auxiliary of same *[specify]:* \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
John P. Howe II, M.D.	President and CEO	P.O. Box 250 Millwood, VA 22646	540-837- 2100	srodgers@project hope.org
Donald M. Hill	V.P. and CFO	P.O. Box 250 Millwood, VA 22646	540-837- 2100	ssantini@projecthope.org

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.

*Donald M. Hill*

Signature

Donald M. Hill

Print Name

Owner OR

If Business, Title: *Vice President & CFO* *11-21-14*

(e.g., President, VP etc.)

Date

\*\*\* FOR OFFICE USE ONLY \*\*\*

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]



DATE: 2014  
 FILE APPLICATION  
 TRIENNIALY

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

**Frederick County Code Section 155-153(B):**

Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

Organization's Name:		Shenandoah Valley Community Residences, Inc.	
Organization's Federal Employer Identification No. (EIN):		[REDACTED]	
Contact Name:	Ralph Combs, Jr.	Phone Number:	(540) 536-0337
Contact Title:	Executive Director	Email:	ralph.combs@svcr.org
Mailing Address:	301 N. Cameron St., Suite 103, Winchester VA 22601		
Frederick County Location Address:	#5 (below)		
Date Organization Began or Will Begin Operating in Frederick County:	1995		

**1. What is the organization's purpose?**

To provide education, training and services to intellectually disabled citizens of the Commonwealth by operating community-integrated residential settings and associated support services for adults with mental retardation.

**2. What is the organization's federal tax designation (select one):**

501(c)(3)    501(c)(4)    501(c)(6)    501(c)(7)    Other [specify]:

**3. How is the organization funded?**

79% Medicaid, 3% State, 11% client fees, 7% contributions + investment income

**4. What activities or services does the organization provide that enhances Frederick County and its citizens?**

Intellectually disabled citizens are being served in the most integrated settings appropriate to meet their needs consistent with their choice.

**5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):**

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
65H 12A 108	123 Wickham Terrace	3-15-2010	Virginia DBHDS-licensed group home for 8 adult women.
54N 22 32	100 Fortress Drive	7-28-2004	Virginia DBHDS-licensed group home for 6 adult men.

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

6. Select the category of exemption under which your organization qualifies:

- Church or Religious Body or Religious Organization [provide supporting documentation]
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning 501 c (3)
- Museum 1996 Session General Assembly of Virginia
- Historic Preservation #58.1-3650.650 through 58.1-3650.684
- Park (see attached)
- Playground
- Club, Scouts, or nationally-known helpful organization [specify]: \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association [specify]: \_\_\_\_\_
- Veterans Association or Auxiliary of same [specify]: \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.


7. List the following information for all officers who have the legal authority to represent the organization:

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Ellen E. Murphy	President	c/o SVCR, Inc. 301 N. Cameron St. Suite 103 Winchester VA 22601	(540) 665-5681	emurphy@cvva.us

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)

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 Owner OR  
 If Business, Title: Executive Director 10/23/14  
(e.g., President, VP etc.) Date

Signature
Print Name

#### \*\*\* FOR OFFICE USE ONLY \*\*\*

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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**DIGEST OF THE ACTS**  
**OF THE**  
**GENERAL ASSEMBLY OF VIRGINIA**  
**AT THE**  
**1996 SESSION**

which commenced at the Capitol in the City of Richmond  
on January 10, 1996, and adjourned sine die March 11, 1996



Published for

**THE VIRGINIA CODE COMMISSION**

by

**THE DIVISION OF LEGISLATIVE SERVICES**

Commonwealth of Virginia  
Virginia Code Commission  
General Assembly Building  
Richmond, Virginia 23219  
1996

lease to pay the personal property tax on the vehicle. SB 108; CH. 603.

**§ 58.1-3506 amended. Classifications of tangible personal property of volunteer public safety workers.** Authorizes commissioners of revenue to accept late certifications from persons applying for certain personal property tax classifications. Currently, persons seeking to have their motor vehicles qualify for the reduced personal property tax rates available to volunteer members of rescue squads or fire department volunteers, or to auxiliary police officers, must submit a certificate from the organization or local government by January 31 of each year. This measure allows commissioners of revenue, in their discretion, to waive the deadline for good cause shown and if the member is not at fault. SB 186; CH. 605.

**§ 58.1-3506 amended. Classification of motor carrier transportation property for taxation.** Clarifies the definition of motor carrier transportation property that constitutes a separate class of property for local tangible personal property taxation. Only motor vehicles, trailers, and semitrailers with a gross vehicle weight of 10,000 pounds or more used to transport property for hire by a motor carrier engaged in interstate commerce will qualify for this classification. The rate of tangible personal property tax on items in this class cannot exceed the machinery and tools tax rate. SB 631; CH. 537.

**§ 58.1-3508.1 added. Classification of semiconductor manufacturing and food processing machinery and tools.** Declares machinery and tools used in semiconductor manufacturing and in food processing to be separate classifications of machinery and tools for local taxation. Localities may tax property in these classifications at rates or assessment ratios that are not greater than those for other machinery and tools. HB 496; CH. 971.

**§ 58.1-3516 amended. Proration of personal property tax on motor carrier transportation property.** Authorizes the governing body of any county, city, or town to exempt property of motor carriers engaged in interstate commerce from the proration of tangible personal property tax. The property of interstate carriers that may be excluded from a proration ordinance includes motor vehicles, trailers, and semitrailers with a gross vehicle weight of 10,000 pounds or more used to transport property for hire. SB 630; CH. 536.

**§ 58.1-3518.1 amended. Personal property tax; alternative method of filing certain returns.** Expands the current statute which allows localities to provide an alternative method of filing personal property tax returns for motor vehicles to include trailers and boats. HB 760; CH. 322.

**§ 58.1-3603 amended. Tax exempt property.** Allows leased tax exempt property to maintain its tax exempt status when rent from the property is applied to reduce the principal of a loan against the property, if the loan is held by a political subdivision of the Commonwealth and the lessee is a § 501 (c) (3) entity using the property exclusively for charitable purposes. Currently, property loses its tax exempt status if it is

leased or is a source of revenue or profit. This measure overturns the Virginia Supreme Court's holding in *City of Newport News v. Warwick County* that the reduction of indebtedness against property by payment of principal of a loan out of earnings from the property is profit. SB 124; CH. 534.

**§§ 58.1-3650.650 through 58.1-3650.665 added. Property tax exemptions.** Grants property tax exemptions to the following organizations: Rapidan Habitat for Humanity, Inc.; Our Lady of Hope Health Center, Inc.; Family Life Services of Southern Virginia, Inc.; Appalachian Educational Communications Corporation; Mid-Atlantic Teen Challenge, Inc.; Virginia Peninsula Shelter for Abused Children, Inc., t/a Safehaven; Triad Foundation, Inc.; Jefferson Area Board for the Aging, Inc.; Habitat for Humanity in the Roanoke Valley, Inc.; Crisis Pregnancy Center of Roanoke Valley, Inc.; Richmond Metropolitan Habitat for Humanity, Inc.; St. Chivas Corporation; Pathway Visions, Inc.; Louisa County Library Foundation; George C. Marshall Home Preservation Fund, Inc.; and George C. Marshall Home Preservation Fund, Inc. SB 104; CH. 602.

**§§ 58.1-3650.650 through 58.1-3650.684 added. Property tax exemptions.** Grants property tax exemptions to the following organizations: Louisa County Library Foundation; Shenandoah Valley Community Residences, Inc.; Special Love, Inc.; Cedarwoods Residential, Inc.; Windmore Foundation for the Arts; Rapidan Habitat for Humanity, Inc.; Purcellville Preservation Association; Save the Railroad Station, Inc.; Serve Inc.; Family and Child Services of Washington, D.C., Inc.; Bruton Park Home, Inc.; Colony Pines Residents' Association, Inc.; Crisis Pregnancy Center of Roanoke Valley, Inc.; The Menokin Foundation, Inc.; Serenity House Substance Abuse Recovery Program; Mid-Atlantic Teen Challenge, Inc.; Saddler Home, Inc.; Chase City Community Services, Inc.; Loudoun Hospital Center; Richmond Metropolitan Habitat for Humanity, Inc.; Pamplin Foundation; Wayside Museum of American History and Arts; Culpeper Cavalry Museum, Inc.; Birdsong Trust Fund; Wesley Agape House, Inc.; Kent Gardens Recreational Club, Inc.; Iverson Properties, Inc.; Terjo Properties, Inc.; Winters Hill Properties, Inc.; Habitat for Humanity in the Roanoke Valley, Inc.; Family Life Services of Southern Virginia, Inc.; Cape Charles Historical Society, Inc.; Oxbow Human Services Consortium, Inc.; John Paul I Knights of Columbus; and E-TRON Systems, Inc., d/b/a Wildflour Breadmill. HB 44; CH. 751.

**§ 58.1-3660.1 added. Property tax classification; certified stormwater management developments and property.** Provides a separate classification for certified stormwater management developments and property for purposes of local property taxation. Such property may, by ordinance, be exempt or partially exempt from local taxation. Such developments and property are defined as real estate improvements constructed from permeable materials which are certified by the Department of Environmental Quality as being designed and constructed for the primary purpose of reducing stormwater runoff. HB 863; CH. 595/SB 179; CH. 581.





**FREDERICK COUNTY, VIRGINIA**  
 Ellen E. Murphy, Commissioner of the Revenue  
 P.O. Box 552, Winchester VA 22604-0552  
 Phone: 540-665-5680 Fax: 540-667-6487  
[www.fcva.us/cor](http://www.fcva.us/cor) • [www.fcva.us/re](http://www.fcva.us/re)

DATE: \_\_\_\_\_

**FILE APPLICATION  
 TRIENNIALLY**

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

*Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.*

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\*

Organization's Name:	Stone House Foundation		
Organization's Federal Employer Identification No. (EIN):			
Contact Name:	Byron C. Smith	Phone Number:	540-869-7102
Contact Title:	Director & Curator	Email:	bcsmith@newtownhistorycenter.org
Mailing Address:	P.O. Box 143, Stephens City, VA 22655-0143		
Frederick County Location Address:	5408 Main Street, Stephens City, VA 22655		
Date Organization Began or Will Begin Operating in Frederick County:	2 May 1990		

1. What is the organization's purpose?

The Stone House Foundation preserves the buildings, artifacts, and history associated with the town of Stephens City. It operates a museum called the Newtown History Center offering exhibits and programs.

2. What is the organization's federal tax designation (select one):

501(c)(3)    501(c)(4)    501(c)(6)    501(c)(7)    Other [specify]:

3. How is the organization funded?

We are funded by an endowment, donations, rental income, admission fees, and retail sales.

4. What activities or services does the organization provide that enhances Frederick County and its citizens?

In addition to our museum exhibits and educational programming, we work to preserve cultural resources in the town of Stephens City.

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
74A03A146	5428 Main St. Stephens City	6 Nov. 1990	Exhibition Building/Museum
74A03A144	5420-5414 Main St. Stephens City	11 June 1992	Exhibition Building/Museum, Collections Storage
74A03A185	5310 Mulberry St. Stephens City	31 Oct. 1993	Leased to Independant Pentecostal Religious Congregation
74A03A142	5408 Main St. Stephens City	15 June 2001	Exhibition Building/Museum and Administrative Offices

(See attached sheet.)

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization [provide supporting documentation]
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization [specify]: \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association [specify]: \_\_\_\_\_
- Veterans Association or Auxilliary of same [specify]: \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.


**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Linden A. Fravel	President	P.O. Box 190 Stephens City, VA 22655		
Vickie S. Hollis	Vice President	4975 Main St. Stephens City, VA 22655		
Mary S. Dyke	Treasurer	215 Spanish Oak Stephens City, VA 22655		
Linda C. Simmons	2nd Vice President & Secretary	3142 North Quincy St. Arlington, VA 22207		

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.


L.A. Fravel, Jr.
 Owner OR
 If Business, Title: President
30 Oct 2014  
Signature
Print Name
(e.g., President, VP etc.)
Date

**\*\*\* FOR OFFICE USE ONLY \*\*\***

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]

Map No.	Property Address	Date Acquired	Use of Property
74A03A 141	805 Fairfax St. Stephens City	22 June 1998	Collections Storage and Meeting Space/Labratary
74A03A 77	5353 & 5357 Main Stephens City	12 Dec. 2001	Exhibition Building/Museum Leased to Virginia Dept. of Historic Resources - Collections Storage



**FREDERICK COUNTY, VIRGINIA**  
 Ellen E. Murphy, Commissioner of the Revenue  
 P.O. Box 552, Winchester VA 22604-0552  
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[www.fcva.us/cor](http://www.fcva.us/cor) • [www.fcva.us/re](http://www.fcva.us/re)

**DATE:** \_\_\_\_\_

**FILE APPLICATION  
TRIENNIALY**

### APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):  
*Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.*

**\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\***

Organization's Name: Westminster Canterbury of Winchester, Inc.

Organization's Federal Employer Identification No. (EIN): [REDACTED]

Contact Name: Duane A Wernecke, CPA Phone Number: (540) 665-5917

Contact Title: CFO Email: DWernecke@svwc.org

Mailing Address: 300 Westminster-Canterbury Dr. Winchester VA 22603

Frederick County Location Address: - Same -

Date Organization Began or Will Begin Operating in Frederick County: March 31, 1982

1. What is the organization's purpose?  
Please see attachment

2. What is the organization's federal tax designation (select one):  
 501(c)(3)     501(c)(4)     501(c)(6)     501(c)(7)     Other [specify]:

3. How is the organization funded?  
Entrance fee and monthly maintenance service fee payments from residents.

4. What activities or services does the organization provide that enhances Frederick County and its citizens?  
Please see attachment

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
53 A 63 A	300 Westminster-Canterbury Drive, Winchester VA 22603	7/18/1985	Senior resident life care community offering independent living, assisted living and health care skilled living services and support.

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

6. Select the category of exemption under which your organization qualifies:

- Church or Religious Body or Religious Organization [provide supporting documentation]
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization [specify]: \_\_\_\_\_
- College Foundation or Alumni Association
- Recognized Farming Association [specify]: \_\_\_\_\_
- Veterans Association or Auxiliary of same [specify]: \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

7. List the following information for all officers who have the legal authority to represent the organization:

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Gloria J. Shiley	President & CEO	300 Westminster Canterbury Dr. Winchester VA 22603	(540) 665-5935	Jshiley@svwc.org
Duane A. Wernecke	CFO	300 Westminster Canterbury Dr. Winchester VA 22603	(540) 665-5917	Dwernecke@svwc.org
Michael Williams	Administrator	300 Westminster Canterbury Dr	(540) 665-5913	MWilliams@svwc.org

## DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.

Duane A. Wernecke Duane Wernecke  Owner OR  If Business, Title: CFO 11/14/14  
Signature Print Name (e.g., President, VP etc.) Date

### \*\*\* FOR OFFICE USE ONLY \*\*\*

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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[Rev. 10/2014]

**Frederick County, Virginia**

Application for Real Property Tax Exemption  
Attachment for Additional Information

**RE: Westminster Canterbury of Winchester, Inc.  
d.b.a. Shenandoah Valley Westminster Canterbury (SVWC)**

**Question #1: What is the Organization's Purpose?**

Establishing and operating a residential home for the life-care of aged men, women and couples. Westminster Canterbury of Winchester, Inc. is a not-for-profit, intimate, church related continuing care retirement community that is committed to enabling residents to use their gifts fully, live their lives richly, and enjoy with dignity the years God has given them.

**Question #4: What activities or services does the organization provide that enhances Frederick County and its citizens?**

Beyond providing accommodations, services and potential financial assistance to elders of Frederick County and surrounding communities, Westminster Canterbury of Winchester, Inc. is a responsible community member by providing meeting space for local non-profit and civic organizations and hosting community events such as the annual Apple Blossom Festival each spring. SVWC was also pleased to partner with many different national organizations such as the Alzheimer's Association, Arthritis Foundation, and American Cancer Society to sponsor many different local events.

SVWC has also supported the following regional and local organizations such as The Garden Club of Winchester, Teens Opposing Poverty, First Night Winchester and the Winchester Orchestra. Moreover, SVWC donates medical supplies to the Free Medical Clinic, building supplies to Habitat for Humanity, hot and cold meals as well as driver time to the Shenandoah Area on Aging Meals on Wheels program and launders the bed linens during the duration of the WATTS program. Lastly SVWC serves as a clinical site for Shenandoah University, Lord Fairfax Community College and the American Red Cross.

**SVWC Sponsorship Info:**

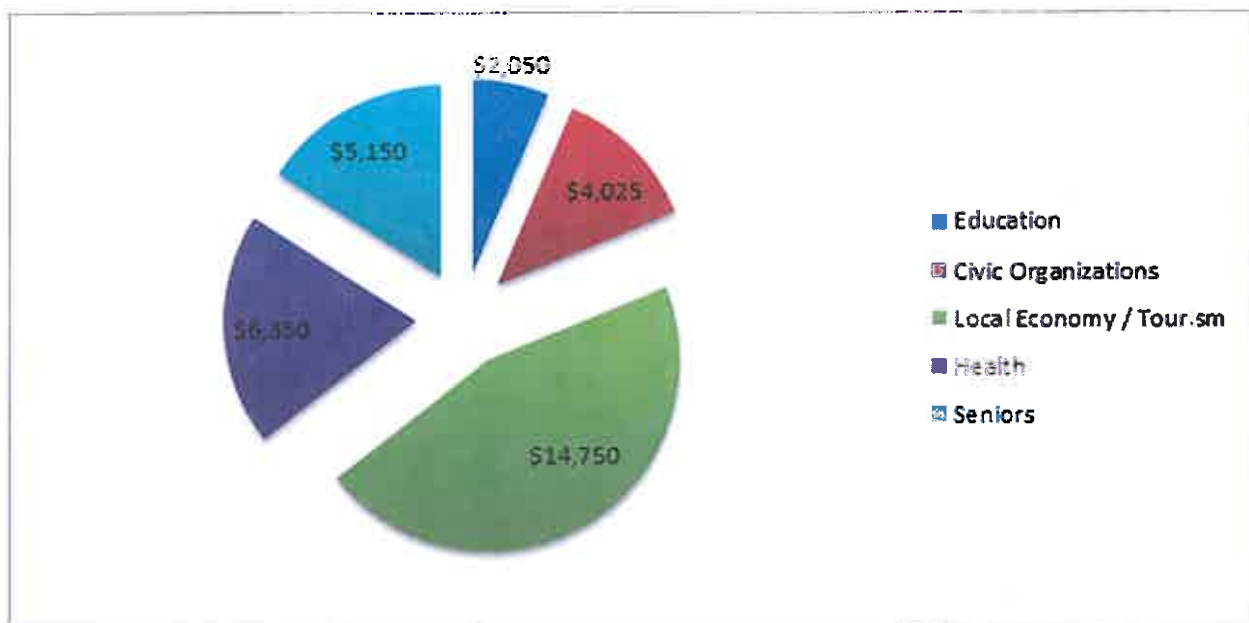
Winchester Star  
Kiwanis  
Apple Blossom  
Adult Day Care  
First Night Winchester  
Free Medical Clinic  
Rotary  
TRIAD  
Literacy Volunteers  
Kiwanis Club  
Alzheimer's Association (Reston)  
Our Health  
American Cancer Society  
Quota  
Shen. Valley Music Festival  
MS Walk  
Teens Opposing Poverty  
Winchester Education Foundation  
Alzheimer's Association (Winchester)  
Winchester Star - View from the Valley Book  
Winchester Shawnee Lion's Club 2014 Golf Classic  
American Red Cross  
Clarke County Rotary Golf Tournament  
Blue Ridge Hospice  
  
Warren County Girls Little League Softball (Front Royal Fire)  
Apple Blossom 2014-2015 sponsorship  
Literacy Volunteers  
Masterworks Chorus

Newspapers in Education  
Pancake placemat (2013)  
'14 Theme Party / Breakfast Walk  
20th Anniversary Party  
First Night Celebration  
Silver sponsor for Taste of the town  
Kaleidoscope  
Seniors Festival - Seniors Armed with Knowledge  
Adult Spelling Bee  
Pancake Day place mat ad sponsor (2014)  
Exhibitor sponsor  
Tee sponsor for 13th annual golf tournament  
Relay for Life event  
kitchen kapers sponsor (chef level)  
Sponsorship  
Donation in honor of John  
Impact the Valley  
Season Long Sponsorship  
Silver sponsor -- JHHS walk  
Silver sponsorship  
Hole sign sponsor - requested by Linn Power  
15 tickets @\$10 each for 2014 Wine event (Michelle Thomas)  
Requested by Sylvia Wilson \$175 hole sponsor  
5K Run/Walk  
  
Patrick's daughter, Nat, plays on the team  
15 Theme Party / Breakfast Walk  
Storybook Ball program ad  
per request from Sally Walters

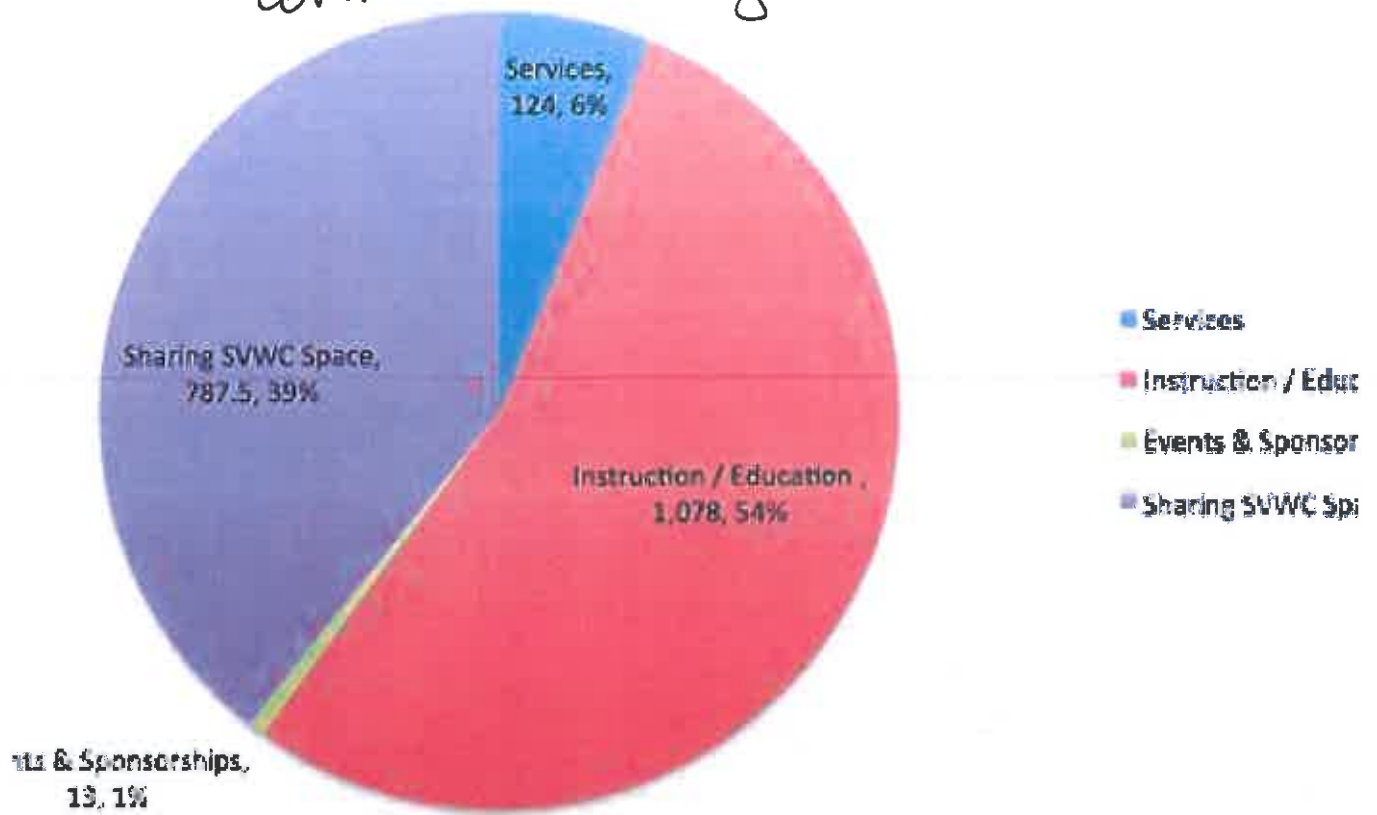
Grand total spent thus far in 2014: **\$32,325.00**



The breakdown of these sponsorships falls into these categories:



# # of Hours Donated to Local Communities & Organizations



**Community Benefit Policy**

**I. What is Community Benefit?**

A standard definition for Community Benefit as it relates to our community's purposes, is the activities and services Shenandoah Valley Westminster-Canterbury (SVWC) provides – beyond its stated mission and purposes – for the betterment of the greater community of Winchester and Frederick County.

**II. Why is a Community Benefit Plan needed?**

As stated in our mission statement, SVWC is a church-related continuing care retirement community. Therefore, SVWC has a responsibility to have a genuine care and concern for the lives at SVWC, as well as in Winchester, and Frederick County.

Five main categories have been identified in which SVWC benefit efforts will be organized and quantified:

- Executive Experience
  - For individuals who serve on a Board in which his/her experience and background is the basis for recruitment, and provides a high level of expertise to the organization. This would also include consultation requests.
- Professional Experience/Training
  - For individuals that are using special training, as in clinical, specifically for the activity in which he/she is volunteering.
- Time and Talent
  - To be used for all volunteer activity that is not directly related to his/her professional background, work experience or volunteering.
- Sharing of SVWC Space
- Sponsorship and Monetary Support

**III. What is SVWC’s mission and how does this relate in offering benefit to the greater Winchester/Frederick County community?**

Shenandoah Valley Westminster-Canterbury is a not-for-profit, intimate, church-related continuing care retirement community that is committed to enabling residents to use their gifts fully, live their lives richly and enjoy with dignity the years God has given them.

As a nonprofit organization, SVWC must be able to “tell the story” of its good works.

In addition to the fact that helping others is just the right thing to do, studies have indicated that volunteering provides benefits that include improved physical and mental health and greater life satisfaction.

**IV. What is the purpose of SVWC’s Community Benefit Plan?**

The purpose of SVWC’s Community Benefit plan is to:

- Focus, monitor and assess community need and the benefits being conferred
- Inform, engage, encourage and organize community outreach, service and activities
- Document and report the charitable activities of the community.

In following the advice of Larry Minnix, President & CEO of Leading Age, we need ask ourselves: “What should we start doing, stop doing and keep on doing?” This includes documentation, quantifying, clarifying, improving and continuously evaluating efforts in this regard.

**V. How will SVWC track and report on community benefit activity?**

SVWC will track community benefit activities utilizing a specifically designed Excel spreadsheet. While this is still being developed, it will allow for information to be organized and analyzed by multiple users for specific purposes. The spreadsheet will capture detailed information including:

- Category

- Organizations receiving aid
- Number served
- Event description
- Costs
- SVWC Contacts

# Westminster Canterbury

## SHENANDOAH VALLEY

To: Ellen E. Murphy Fax: 540-667-6487  
 From: Duane A Wernicke, CPA Date: 21 November 2014  
 Phone: 540-665-5680 Pages: Three (3)  
 Re: Attachment for Question #6 CC:  
on Application for Real Property  
Tax Exemption

Duane's phone  
540 665-5917

- As I mentioned previously in my voice message I left you earlier this day Friday, November 21 at approximately 4:40 pm I would like for the following attachment to be included with our original application and to then be resubmitted for possible review, if possible.

Thank you,  
Duane Wernicke

IF THERE IS A PROBLEM WITH THIS TRANSMISSION, PLEASE CALL (540) 665-0156

### CONFIDENTIALITY NOTICE:

This facsimile is intended only for the use of the named addressee and may contain information that is confidential or privileged. If you are not the intended recipient, or you are not the employee responsible for delivering the facsimile for the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this facsimile is strictly prohibited. If you have received this facsimile in error, please notify the sender immediately. Thank you.

THIS AGREEMENT, Made this \_\_\_\_\_ day of \_\_\_\_\_, 1982,  
by and between VIRGINIA DIOCESAN HOMES and WESTMINSTER PRESBYTERIAN HOMES,  
INCORPORATED, Virginia corporations, parties of the first part, and WESTMINSTER-  
CANTERBURY, WINCHESTER, INCORPORATED, a Virginia corporation, party of the  
second part:

WHEREAS, the parties of the first part were organized, respectively, by  
the Episcopal Diocese of Virginia and the Presbyterian Synod of the Virginias  
for the purpose of acting on behalf of the Diocese and Synod in their ministry  
to the aging to establish, maintain, operate, manage, control and regulate  
residential homes for aged men, women and couples; and

WHEREAS, the party of the second part has been organized and created by  
Episcopalians and Presbyterians within the geographical boundaries of the  
parties of the first part for the purpose of establishing and operating a  
residential home for the life-care of aged men, women and couples, to be  
located in the vicinity of Winchester, Virginia.

NOW, THEREFORE, For and in consideration of the mutual covenants and  
agreements contained herein, the parties agree as follows:

1. The parties of the first part agree that the party of the second  
part shall be known as Westminster-Canterbury, Winchester, Incorporated, a  
corporation organized for the purpose of establishing, maintaining, operating,  
managing, controlling and regulating a residential home or home for aging  
men, women and couples, including the raising of capital and other funds for  
the development of facilities, with all other powers necessary and convenient  
to effect such purposes.
2. The Board of Trustees of Westminster-Canterbury, Winchester, Incor-  
porated, shall be elected half by Virginia Diocesan Homes and half by  
Westminster Presbyterian Homes, Incorporated, or their successors or assigns,  
in such manner as provided in its Articles of Incorporation or Bylaws, pro-  
vided only that at all times during the existence of the party of the second  
part, its Board and each class thereof shall reflect equal representation  
between Virginia Diocesan Homes and Westminster Presbyterian Homes, Incorporated.
3. The Articles of Incorporation of the party of the second part shall  
not be changed without the approval of the parties of the first part.
4. The parties of the first part pledge to assist the party of the  
second part in its initial development and in obtaining financial assistance  
until sufficient funds are in hand for its own operation. The parties of the  
first part further agree to advise in a continuing campaign to obtain finan-  
cial assistance for needy residents of the party of the second part.



5. The facilities of the party of the second part shall be open to serve all people regardless of race, color or religious affiliation. Preference for financial assistance in the form of "fellowships" shall be given to needy communicants, clergy and other professional church employees and their families from the Episcopal Diocese of Virginia and the Presbyterian Synod of the Virginias.

6. The mode of operation of the facility operated by the party of the second part shall include a full range of services providing life-care for the residents to insure independent living by them in dignity and respect, a sound financial basis for construction and operation of the facility and the providing of life-care for the residents, a continuing participation of the residents in their own affairs, a financial assistance program which will not disclose the identity of recipients of fellowships and the development of programs and activities to keep residents active in the facility and in its community.

7. The governing body of the party of the second part shall from time to time report to and consult with the parties of the first part.

8. The specific policies under which the party of the second part shall operate shall be established by its governing body. A professional administrator shall be employed by the party of the second part to execute policies established by the governing body of the party of the second part.

WITNESS the following signatures and seals:

VIRGINIA DIOCESAN HOMES

By: [Signature] (SEAL)

WESTMINSTER PRESBYTERIAN HOMES,  
INCORPORATED

By: [Signature] (SEAL)

WESTMINSTER-CANTERBURY, WINCHESTER,  
INCORPORATED

By: [Signature] (SEAL)



**FREDERICK COUNTY, VIRGINIA**  
 Ellen E. Murphy, Commissioner of the Revenue  
 P.O. Box 552, Winchester VA 22604-0552  
 Phone: 540-665-5680 Fax: 540-667-6487  
[www.fcva.us/cor](http://www.fcva.us/cor) • [www.fcva.us/re](http://www.fcva.us/re)

DATE: _____
<b>FILE APPLICATION TRIENNIALLY</b>

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

*Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.*

**\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\***

Organization's Name:	Woodmen of the World		
Organization's Federal Employer Identification No. (EIN):	[REDACTED]		
Contact Name:	Winston King	Phone Number:	540-553-4785
Contact Title:	Area Manager	Email:	WdKing@Woodmen.org
Mailing Address:	109 Boundary AVE Winchester, VA 22602		
Frederick County Location Address:	A		
Date Organization Began or Will Begin Operating in Frederick County:	1901		

1. What is the organization's purpose?

To protect our communities families from financial hardship and to promote community involvement among our membership to provide free services to our neighbors.

2. What is the organization's federal tax designation (select one):

501(c)(3)     501(c)(4)     501(c)(6)     501(c)(7)     Other [specify]:

3. How is the organization funded?

Members purchase financial products. A 1 dollar fee comes to the local Chapter per every member. The corporate office will match funds spent in the community.

4. What activities or services does the organization provide that enhances Frederick County and its citizens?

We donate thousands of dollars annually to projects and organizations in need in Frederick Co. We provide the schools and fire, police dept. with free U.S. Flags & poles. Will attach other examples.

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
54E 8 33	109 Boundary AVE, Winchester VA 22602	8/6/1974	Local Chapter building. meeting room for members, office, Church

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization [provide supporting documentation]
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization [specify]: Woodman Non Profit
- College Foundation or Alumni Association
- Recognized Farming Association [specify]: \_\_\_\_\_
- Veterans Association or Auxiliary of same [specify]: \_\_\_\_\_

**NOTE: A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.**

**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Robert Nichols	president	105 Branch Ct Stephens City VA		
Daniel King	manager / trustee	530 Red bud Ln Front Royal VA		wdking@Woodman.org

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.

Owner **OR**  
 If Business, Title: Manager  
(e.g., President, VP etc.)

11-7-14  
 Date

Signature
Print Name

**\*\*\* FOR OFFICE USE ONLY \*\*\***

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
----------------------	---	-----------------	---

[Rev. 10/2014]



FREDERICK COUNTY, VIRGINIA  
 Ellen E. Murphy, Commissioner of the Revenue  
 P.O. Box 552, Winchester VA 22604-0552  
 Phone: 540-665-5680 Fax: 540-667-6487  
[www.fcva.us/cor](http://www.fcva.us/cor) • [www.fcva.us/re](http://www.fcva.us/re)

DATE: \_\_\_\_\_  
 FILE APPLICATION  
 TRIENNIALLY

### APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):  
 Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.

\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*

Organization's Name: *Youth Development Center, Inc.*

Organization's Federal Employer Identification No. (EIN): [REDACTED]

Contact Name: *Regina M. O'Brien* Phone Number: *540-662-4564*

Contact Title: *Executive Director* Email: *robrien-ydc@verizon.net*

Mailing Address: *3 Battaile Drive Winchester VA 22601*

Frederick County Location Address: *P.O. Box 3243 Winchester VA 22604*

Date Organization Began or Will Begin Operating in Frederick County: *October 1992*

1. What is the organization's purpose?  
*This part of the YDC campus is dedicated to providing rent-free office space to 8 youth organizations.*

2. What is the organization's federal tax designation (select one):  
 501(c)(3)     501(c)(4)     501(c)(6)     501(c)(7)     Other [specify]:

3. How is the organization funded?  
*Mainly through donations & fundraising. Also contributions from the city & county, grants, program revenue, leasing and corporate generosity.*

4. What activities or services does the organization provide that enhances Frederick County and its citizens?  
*Over \$100,000 annually in rent-free office space, youth and family programming through use of the activity building. Special needs programs.*

5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):

MAP NO.	PROPERTY ADDRESS	DATE ACQUIRED	USE OF PROPERTY
<i>63A 110B</i>	<i>YDC PO Box 3243 Winchester VA 22604</i>	<i>1992(?)</i>	<i>Youth organization offices and Programs</i>

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION

PAGE 2

**6. Select the category of exemption under which your organization qualifies:**

- Church or Religious Body or Religious Organization [provide supporting documentation]
- Non-Profit Cemetery
- Library or Non-Profit Institution of Learning
- Museum
- Historic Preservation
- Park
- Playground
- Club, Scouts, or nationally-known helpful organization [specify]: Youth Development Ctr.
- College Foundation or Alumni Association
- Recognized Farming Association [specify]: \_\_\_\_\_
- Veterans Association or Auxillary of same [specify]: \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.

**7. List the following information for all officers who have the legal authority to represent the organization:**

NAME	TITLE	MAILING ADDRESS	TELEPHONE NO.	EMAIL ADDRESS
Michael Lindsay	President	PO Box 4549 Winchester VA 22604		
Ann Burkholder	Vice President	15 N. Cameron St Winchester VA 22601		
Tammy Stevenson	Secretary	520 N. Pleasant Valley Road Winchester VA 22601		
Kevin Sanzenbacher	Treasurer	231 E. Piccadilly St Suite 310 Winchester VA 22601		

### DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.

Owner OR  Business, Title: President      Date: 11/4/14  
Signature: Michael Lindsay      Print Name: Michael Lindsay      (e.g., President, VP etc.)

**\*\*\* FOR OFFICE USE ONLY \*\*\***

Date Received: _____	<input type="checkbox"/> Copy sent to Rod Williams on _____	Initials: _____	Disposition: <input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED
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**FY 2015-2016 REMAINING CAPITAL NEEDS - GENERAL FUND**

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
1213 - Treasurer	8001	Folder/Inserter	45,000	45,000
1220 - Information Technology	8007 8007	Large format printer/scanner Dell Equallogic ISCSI storage 48TB capacity to support system backups - 5 year onsite warranty	4,320 32,000	36,320
1301 - Electoral Board	8001	Optical Scan Machines - DS 200 - 30 @ \$5,900 Express Vote Machines - 30 @ \$3,500 DS 200 thumb drives (2 G) - 10 @ \$75 DS 200 thermal paper rolls - 50 @ \$1.15 Personal Voting Booths - 20 x 10 pack @ \$200 Election Day On-Site Support (2 times for 3 days each) Training - GR, EB, Machine Tech, Custodian Shipping & Handling Other Miscellaneous Supplies  Additional discounts & Trade-In Allowance for 128 iVotronic machines	177,000 105,000 750 58 4,000 8,250 12,600 4,950 2,000  (32,843)	281,765
2201 - Commonwealth Attorney	8005	Vehicle - to replace Investigator's 2005 Impala with over 50,000 miles	40,000	40,000
3102 - Sheriff	8001 8001 8001 8001 8005 8005	3 Thermal Imagers-to be used by Patrol/Search & Rescue Automated Fingerprint Identification System Scene Scope Digital Imager Computerized Polygraph Instrument-replace old machine Cruisers - unmarked @ \$26,571 each x 4 Ford Explorer	21,420 75,000 22,049 7,000 106,284 25,977	

<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
	8005	Tactical/Hostage Negotiation Vehicle	75,000	
	8005	Cruisers - marked @ \$26,571 each x 16	425,136	
				757,866
3505 - Fire and Rescue	8003	Radio Equipment - includes equipment for new vehicles	42,000	
	8005	1 2015 Ford F150 Extended Cab 4WD (RM)	25,675	
	8005	1 2015 Ford F250 4WD Diesel (New FM)	35,000	
	8005	1 2015 Ford F150 Extended Cab 4WD (New FM)	25,675	
	8005	1 2015 Ford F150 Extended Cab TR10-3(New)	25,675	
	8005	1 2015 Ford F150 Extended Cab TR10-4(New)	25,675	
	8005	Replacement of Engine 10	550,000	
	8007	PortaCount and required equipment	20,000	
	8009	Gas Meter - 14 @ \$5,750 each	80,500	
	8009	HP Scanner/Plotter (Large-Scale)	8,000	
	8009	Laerdal SimMan3G Training Manikin (Grant Match)	50,000	
	8009	Laerdal SimJunior Training Manikin (Grant Match)	50,000	
	8009	Laerdal SimBaby Training Manikin (Grant Match)	50,000	
	8009	Noelle Obstetrical Training Manikin (Grant Match)	10,000	
	8009	Hydraulic Extrication Equipment	60,000	
				1,058,200
3506 - Public Safety Communications	8001	Replacement of HVAC unit at North Mountain radio tower site - current unit over 20 years old	6,000	
				6,000
4304 - County Office Buildings	8001	AC Climate Control Project for Courthouse	25,000	
				25,000
5316 - Social Services Admin.	8005	Motor Vehicles - new vehicle	25,000	
				25,000
7101 - Parks Administration	8007	FinTrac - Time Management Software	30,000	
	8700	Land - Abrams Creek Trail Easements	75,000	
	8800	Buildings - Indoor Aquatic Center Design	480,000	



<u>Department</u>	<u>Line Item</u>	<u>Description</u>	<u>Amount</u>	<u>Total per Department</u>
	8900	Improvements - Snowden Bridge Design	235,000	820,000
7103 - Parks Maintenance	8005	Van - 7 passenger - replacement	30,000	1,427,000
	8005	Van - 13 passenger - replacement	45,000	
	8900	Spray ground & slides at existing Sherando & Clearbrook park pools	1,352,000	
7104 - Recreation Centers	8002	1 Wii Entertainment Center	6,275	41,275
	8002	Fitness equipment for Community Centers	35,000	
7109 - Clearbrook Park	8001	Z-Turn Mower - Replacement	9,350	93,850
	8001	40 HP Tractor - Replacement	30,000	
	8001	2 Electric Carts - replace 2 golf carts	22,000	
	8900	Pool Building Siding Replacement	32,500	
7110 - Sherando Park	8001	2 Z-Turn Mowers - Replacement	25,600	1,044,100
	8001	Tractor - Replacement	42,000	
	8005	Dump trailer and surplus dump truck	6,000	
	8005	3/4 Ton Pickup - Replacement	34,000	
	8900	Pool Building Siding Replacement	32,500	
	8900	Softball Complex Irrigation Well Improvements	28,000	
	8900	Playground Replacement	25,000	
	8900	Facility Water Line Replacement 3700 Feet	30,000	
	8900	Northwest Sherando Park Development	770,000	
	8900	Sherando Park Softball Complex Construction Documents	51,000	

**Total Remaining Capital Needs - General Fund**

**5,701,376**

## 2015-2016 BUDGET INFORMATION - EXPENDITURES

DEPARTMENT		Sheriff's Office	DEPARTMENT CODE	3102
EXPENDITURE LINE ITEM	DESCRIPTION	DETAIL AMOUNT	TOTAL AMOUNT (PER LINE ITEM)	
031020-5402-000-001	<b>DOG FOODS/K-9 MAINTENANCE</b> Expenses for dog food, training supplies, medications, vet bills, boarding fees for four K-9 units.	10,345	10,345	
31020-5404-000-000	<b>MEDICAL AND LABORATORY</b> Cost of Hepatitis B vaccination and Rabies vaccination for deputies as required	500	500	
031020-5408-000-000	<b>VEHICLE &amp; POWERED EQUIPMENT</b> Replacement of vehicle parts that don't require outside labor; windshield wipers, headlamps, cables/speakers, washer fluid, antennas, decals, transmission fluid, oil - items purchased and installed by the deputy or another vendor for yearly maintenance/upkeep of vehicle. Based on current monthly expenditures and replacement equipment costs In capital requests, we submitted a request for replacing 17 vehicles that have over 110,000 miles. In replacing these vehicles, the current equipment will not fit on/in the newer models so we need to replace that equipment. Petitions @ \$684 x 17 Decals Sets @ \$295 x 17 Light Bars @ \$1000 x 17 Set-Ups @ \$875 x 17	38,500	87,018	
031020-5408-000-002	<b>VEHICLE - FUELS &amp; LUBRICANTS</b> Propane - averaging \$2,212 per month for propane charges. Adding 7% to cover increase in propane costs	28,402		

\$ 2,854 ea.

equipment. Petitions @ \$684 x 17  
 Decals Sets @ \$295 x 17  
 Light Bars @ \$1000 x 17  
 Set-Ups @ \$875 x 17

FINANCE/AUDIT COMMITTEE SURVEY SUMMARY

# OF RESPONSES: 7

Survey distributed to 6 committee members, 2 non-voting liaisons, County Administrator, Asst. County Administrator

Currently, the Finance/Audit Committee members consist of 3 Board of Supervisors, 3 Citizens and 2 non-voting liaisons (Treasurer & Commissioner). The number of members is

TOO FEW 1 JUST RIGHT 6

If the Treasurer and Commissioner are non-voting liaisons, shouldn't the County Administrator be as well?

Currently, Finance Committee meetings are held monthly and Audit Committee meetings are held as needed (usually following a scheduled Finance Committee meeting). The meeting frequency is

JUST RIGHT 7

Do you feel that the amount and type of information provided on Finance Committee agenda items is

NOT ENOUGH 1 JUST RIGHT 6

Sometimes it's unclear the \$ value of request being made. If the agenda indicated the dollar amount for each transaction on the agenda that would help. (Most times this information is there). For an example - the amount from this morning from NSVRC. We held a lengthy discussion over \$1,200. It was shown in the detail, however it would be helpful on the agenda as well.

Do you feel that the amount and type of information provided to the Audit Committee is

NOT ENOUGH 1 JUST RIGHT 6

Do you feel that the current role of the Finance/Audit Committee meets the purpose and responsibilities currently listed in the charter?

NO 1 YES 6

Item number 3 Audit Committee Charter (Section IV Responsibilities B. Audit) indicates that a meeting with external auditor during entrance conference should occur. Currently the Committee as a whole is not a part of this discussion to my knowledge.

Item number 4 Audit Committee Charter (Section IV Responsibilities B. Audit) internal audit including review and approval of the internal annual audit work plan, reports and recommendations. Currently the Committee as a whole is not a part of this discussion to my knowledge.

Please provide any additional thoughts, comments and/or suggestions.

Some staff is unclear when things should go to Finance Committee and when to HR, for example. If rules exist, training is needed.

## **Frederick County Board of Supervisor's**

### **Finance/Audit Committee Charter**

#### **I. Organization**

There shall be a committee of the Board of Supervisors ("Board") of Frederick County, Virginia ("County") known as the Finance Committee ("Committee"). The Committee shall be comprised of three (3) members of the Board of Supervisors who will be appointed by the Chairman of the Board, with one appointed as Chair, three (3) citizen members as appointed by the Chairman of the Board, and two (2) non-voting liaisons: the County Treasurer and the County Commissioner of the Revenue. The Finance Director will serve as secretary of the Committee with the duties including preparing agendas and reports to the Board. This Charter shall govern the Committee with regard to its duties and responsibilities. The goal of the Committee shall be to provide oversight for all financial policies, procurement policy, financial planning, risk management, debt issuance, budget development and other fiscal related issues.

#### **II. Purpose**

The primary function of the Committee is to review matters of a financial nature including proposed changes to fiscal/procurement policies and the review and recommendation for matters of a financial nature coming forward to the Board including, but not limited to, supplemental appropriations, transfers and contracts. The Committee's primary duties and responsibilities are as follows:

- To provide to the Board means for determining the manner in which policies, programs, and resources authorized by the Board are being deployed by management consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances, and directives.
- Develop and submit reports, draft policies and/or recommendations regarding audits and the finances of the County to the full Board for its consideration.
- To serve as the Audit Committee to assist the Board in carrying out its oversight responsibilities by reviewing financial information provided in the County's annual financial report.

The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Section IV of this Charter.

#### **III. Meetings and Quorum**

The Committee shall meet monthly or more or less frequently as circumstances dictate. The Chairman of the Board, the Chair of the Committee, or a majority of the Committee members may call or cancel meetings of the Committee. The Chair of the Committee shall prepare or approve an agenda in advance of each meeting. The County Administrator and the Director(s) with the responsibilities for finance shall be invited to all meetings. Other management officials and counsel to the Board may be invited as necessary. With the exception of Directors, the Chair may excuse any non-Committee members from attendance at any meeting or portion of any meeting. A majority of the total Committee composition shall constitute a quorum for the purposes of conducting the business of the Committee.

#### **IV. Responsibilities**

The Committee shall have the following duties and responsibilities:

##### **A. Finance**

1. Review and advise the Board and senior management of the County with respect to finance initiatives, policies and procedures, including activities relating to procurement.
2. Provide direction during the preparation of the annual budget. Review the County Administrator's final budget proposal and provide recommendations to the Board with respect to those proposals including tax rates and fees.
3. Review and advise the Board on supplemental appropriation requests, transfers and change orders as dictated by policy.
4. Review the budgetary and financial implications of management's tactical and strategic plans.
5. Review periodic or interim budget and/or financial statements to ensure the County is operating within approved financial and budgetary allocations and that the County is appropriately safeguarding its financial resources.

##### **B. Audit**

1. Perform independent review and execute oversight of the financial reporting process, internal controls and independent auditors.
2. Provide a forum separate from management in which auditors and other interested parties can discuss the annual audit.
3. Meet with the external auditors during the entrance and exit conferences and at other times as needed or upon request of the external auditors. Review and approve the annual external audit engagement letter.
4. Manage the County's internal audit function including review and approval of the internal annual audit work plan, reports and recommendations. The internal auditor shall report functionally to the Chair of the committee or designee. The Committee chair, along with the County Administrator and Finance Director, shall conduct annual evaluations of the auditor's performance. The Committee Chairman shall participate in decisions regarding the appointment of the internal auditor and the acceptance of the internal audit plan.

##### **C. Other Duties Related to Review, Reports and Improvement Procedures**

1. Review and reassess annually the adequacy of this Charter, and conduct an annual self-assessment of this Committee's performance.
2. Report all meetings of the Committee to the Board on the matters discussed at each Committee meeting, as appropriate.

3. Perform any other activities consistent with this Charter, the County's goals, objectives and governing law, as the Committee or the Board deems necessary or appropriate.

Original: Adopted by Board of Supervisors 1/25/2012

Revisions:

9/9/2013: reduced Board of Supervisor representatives from four (4) to three (3)

9/29/2014: no changes



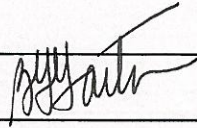
**Brenda G. Garton**  
County Administrator

540/665-6382

Fax 540/667-0370

E-mail: bgarton@fcva.us

**MEMORANDUM**

<b>TO:</b>	Finance Committee Members Cheryl B. Shiffler, Finance Director
<b>FROM:</b>	Brenda G. Garton, County Administrator 
<b>SUBJECT:</b>	PPEA Review Fee Refund
<b>DATE:</b>	October 19, 2015

Attached please find a request from R150 SPE, LLC seeking the return of their PPEA review fees submitted as part of their PPEA unsolicited proposal for a new county office building. It should be noted that the County did incur legal expenses associated with the review of the proposal in the amount of \$2,102.60, per the attached invoices. Therefore, the amount to be refunded to R150 SPE, LLC would be **\$47,897.40**.

Pursuant our PPEA guidelines, Section III (C) 2 (c), the applicant is entitled to this refund:

*Reimbursement of excess fees paid. If the total fees paid by proposers for a phase of procurement exceed the total costs incurred in processing, reviewing, and evaluating proposals for that phase, then the Board of Supervisors shall reimburse the proposers the difference on a reasonable, pro rata basis.*

Thank you in advance for your consideration of this request.

BGG/jet

Attachments





MMA Capital Management, LLC

621 East Pratt Street, Suite 600  
Baltimore, Maryland 21202  
T 443.263.2900

October 16, 2015

Ms. Brenda G. Garton  
County Administrator  
County of Frederick  
107 North Kent Street  
Winchester, VA 22601

Re: Frederick County Center PPEA

VIA E-MAIL

Dear Ms. Garton:

I have reviewed our correspondence with regard to the return of the PPEA deposit. As you know, R150 SPE, LLC submitted a PPEA to provide for a County Administration building and, pursuant to a statutory requirement, also paid the required fee, which was to be held and, if necessary, used to defray any County costs incurred evaluating the PPEA proposal. As you know, the PPEA was not accepted by the County and, in fact, the rezoning that was filed on August 8, 2014, and which made reference to the PPEA, was rejected by the Board of Supervisors on March 11, 2015.


Further, and it probably goes without saying, given what has occurred, there has been no evaluation or expenses incurred by the County conducting any evaluation of said PPEA. Accordingly, and based on the above, we would respectfully request that the County return the \$50,000.00 to R150 SPE, LLC, plus any interest if any has been accrued.

Thank you for your assistance and cooperation.

Sincerely,

R150 SPE, LLC  
A Virginia limited Liability Company

Sole Member of: Frederick County Center, LLC

By:   
Name: Gary Montesana  
Title: Executive Vice President

Cc: Earl W. Cole, III  
Ty Lawson

ReedSmith

8638

3110 Fairview Park  
Falls Church, VA 22042  
Telephone: 703-641-4200  
Fax: 703-641-4340  
Tax ID # 25-0749630

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FREDERICK COUNTY, VIRGINIA  
107 North Kent Street  
3rd Floor  
Winchester, VA 22601  
Attn: Roderick B. Williams, Esq.



0000025703

May 3, 2013

Re: Frederick County Government Center PPEA

Invoice Number: 2404593  
Client Number: 972309  
Matter Number: 60001

INVOICE SUMMARY

For Professional Services Rendered Through April 30, 2013

Current Fees	\$	1,988.50	
Current Disbursements		17.10	2,005.60

Total Balance Due Upon Receipt

\$ 2,005.60



Handwritten signature and date: 5-7-2013

4-010-12240-3,002-000-000.00

5-3-2013

VENDOR # 8638 INV. DATE  
 INVOICE # 2404593  
 DUE DATE 5-16-13 P.O. #  
 RREP. BY JCM  
 DATE PAID 5-16-13

Handwritten initials RBW and date 5/16/13

RECEIVED stamp dated MAY 16 2013

Per \_\_\_\_\_

Please Remit to:

Mail To:  
Reed Smith LLP  
P.O. Box 75318  
Baltimore, MD 21275-5318

Wire Instructions:  
Wells Fargo Bank, N.A.  
Washington, DC  
ABA Number: 121000248  
Swift Code: WFBUS6S (International)  
Account # 2000038797985

91 (Please Reference Invoice Number)

FREDERICK COUNTY, VIRGINIA  
 107 North Kent Street  
 3rd Floor  
 Winchester, VA 22601  
 Attn: Roderick B. Williams, Esq.

May 3, 2013

Client/Matter Contact: Roderick B. Williams, Esq.  
**Re: Frederick County Government Center PPEA**

Invoice Number: 2404593  
 Client Number: 972309  
 Matter Number: 60001

For Professional Services Rendered Through April 30, 2013

**TIME DETAIL**

Date	Name	Narrative	Hours
04/04/13	Folk	Review e-mail; review Frederick County PPEA procedures; provide response to County Attorney's query	0.30
04/16/13	Folk	Exchange e-mails	0.10
04/17/13	Folk	Review proposals; review draft notice; review County guidelines and PPEA revise draft notice; prepare draft notice and draft receipt of request/solicitation; e-mails to R. Williams	3.20
04/18/13	Folk	Exchange e-mails; review documents; send response	0.20
04/26/13	Folk	Respond to e-mail and question re: "affected jurisdiction".	0.20
04/30/13	Folk	Exchange e-mails	0.10
Total Hours			4.10

Time Summary	Hours	Rate	Value
Thomas R. Folk	4.10	at \$ 485.00 =	1,988.50

Total Fees 1,988.50

For Cost Advanced and Expenses Incurred:

Duplicating/Printing/Scanning 17.10

Current Disbursements 17.10

**Total Balance Due Upon Receipt \$ 2,005.60**

ReedSmith

8638



0000025941

0 Fairview Park  
urch, VA 22042  
: 703-641-4200  
: 703-641-4340  
ID # 25-0749630

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Frederick County Virginia  
Attn: Roderick B. Williams, Esq.  
107 North Kent Street, 3rd Floor  
Winchester, VA 22601

June 5, 2013

Re: Frederick County Government Center PPEA

Invoice Number: 2416960  
Client Number: 972309  
Matter Number: 60001

INVOICE SUMMARY

For Professional Services Rendered Through May 31, 2013

Current Fees \$ 97.00  
Current Disbursements 0.00

97.00

Total Balance Due Upon Receipt

\$ 97.00

VENDOR # 8638  
INVOICE # 2416460  
DUE DATE 6-28-13  
PREP. BY  
DATE PAID 6-18-13

INV. DATE 6-5-13

P.O. #

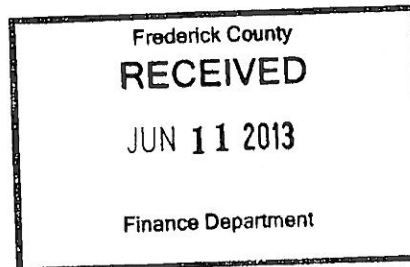
RECEIVED

JUN 10 2013

Per OKM 6-11-2013

OK  
RBW  
6/10/13

4-010-1224-3002-000-000



Please Remit to:

Mail To:  
Reed Smith LLP  
P.O. Box 75318  
Baltimore, MD 21275-5318

Wire Instructions:  
Wells Fargo Bank, N.A.  
Washington, DC  
ABA Number: 121000248  
Swift Code: WFBUIUS6S (International)  
Account #2000038797985

93 Please Reference Invoice Number)

Frederick County Virginia  
 Attn: Roderick B. Williams, Esq.  
 107 North Kent Street, 3rd Floor  
 Winchester, VA 22601

June 5, 2013

Client/Matter Contact: Roderick B. Williams, Esq.  
**Re: Frederick County Government Center PPEA**

Invoice Number: 2416960  
 Client Number: 972309  
 Matter Number: 60001

For Professional Services Rendered Through May 31, 2013

**TIME DETAIL**

Date	Name	Narrative	Hours	
05/02/13	Folk	Telephone call from T. Lawson	0.20	
		Total Hours	0.20	
<u>Time Summary</u>		<u>Hours</u>	<u>Rate</u>	<u>Value</u>
Thomas R. Folk		0.20	at \$ 485.00 =	97.00
Total Fees			97.00	
<b>Total Balance Due Upon Receipt</b>			<b>\$ 97.00</b>	

Charles S. DeHaven Jr.  
2075 Martinsburg Pike  
Winchester, VA 22603-4715

20 October, 2015

Brenda G. Garton, Finance Staff, and Committee Members  
107 N. Kent Street  
Winchester, VA 22601

IE: FY 2017 Budget Priorities.

Dear Ms. Garton;

In an attempt to help find budget direction and aid staff in appropriately prioritizing budget requests and suitably recommending proposed budget cuts or allocating resources, I offer the following recommendations.

It appears we will need to continue to concentrate on addressing our public safety issues.

We would all like to see a reduction, but it is anticipated that the property tax rates will likely remain constant.

The annual use of up to 4.3 million of fund balance funding could continue to be considered to balance the FY 2017 budget.

We should attempt to allocate new funding with the school system on a basis consistent with the current funding allocation.

There is still a desire to identify and quantify deferred capital investments to accomplish the development of a prioritized plan to catch up on these issues.

While committed to minimizing the size of government where ever possible, the Public Safety and Educational needs of our community should be a priority.

Sincerely,

Chuck DeHaven

FY16 SEPTEMBER 2015 BUDGET TRANSFERS

DATE	DEPARTMENT/GENERAL FUND	REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
9/1/2015	FIRE AND RESCUE	PROMOTIONS	3505	1001	000	007	3,252.00
	FIRE AND RESCUE		3505	1007	000	001	(3,252.00)
	FIRE AND RESCUE		3505	1001	000	090	3,250.00
	FIRE AND RESCUE		3505	1007	000	001	(3,250.00)
	FIRE AND RESCUE		3505	1001	000	062	3,249.88
	FIRE AND RESCUE		3505	1007	000	001	(3,249.88)
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	011	2,297.20
	PUBLIC SAFETY COMMUNICATIONS		3506	1001	000	003	(2,297.20)
9/9/2015	COUNTY OFFICE BUILDINGS /COURTHOUSE	MILLWOOD FIRE STATION BUILDING MAINTENANCE	4304	3002	000	021	1,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	3004	000	021	2,500.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	3004	000	022	2,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	3005	000	021	10,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	3010	000	021	1,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	5101	000	021	20,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	5102	000	021	12,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	5103	000	021	12,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	5302	000	021	6,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	5400	000	021	3,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	5204	000	021	5,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	5403	000	021	800.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	5405	000	021	3,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	5407	000	021	5,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	5408	000	021	2,000.00
	COUNTY OFFICE BUILDINGS /COURTHOUSE		4304	5413	000	021	600.00
	TRANSFERS/CONTINGENCY		9301	5890	000	000	(85,900.00)
9/11/2015	County Administrator	REPLACE PUBLIC INFORMATION OFFICER'S LAPTOP	1201	5401	000	000	2,900.00
	Other		1224	3002	000	000	(2,900.00)
9/11/2015	COUNTY ADMINISTRATOR	COVER DEFICIT IN LINE ITEM FOR RETREAT, ETC.	1201	5506	000	000	(500.00)
	COUNTY ADMINISTRATOR		1201	5413	000	000	500.00
9/14/2015	CLEARBROOK PARK	PLAYGROUND REPLACEMENT PARTS	7109	5407	000	000	10,000.00
	CLEARBROOK PARK		7109	5407	000	000	7,000.00
	SHERANDO PARK		7110	5107	000	000	(10,000.00)
	SHERANDO PARK		7110	3004	000	003	(7,000.00)
9/14/2015	PARKS AND RECREATION ADMINISTRATION	VSI BROCHURE INTERFACE	7101	3006	000	000	(1,600.00)
	PARKS AND RECREATION ADMINISTRATION		7101	3005	000	000	1,600.00
9/15/2015	REASSESSMENT/BOARD OF ASSESSORS	CONTINUING EDUCATION REAL ESTATE	1210	5204	000	000	(700.00)
	REASSESSMENT/BOARD OF ASSESSORS		1210	5506	000	000	700.00
9/15/2015	PLANNING	TRANSFER FUNDS FOR SALARY INCREASE	8101	1001	000	036	753.23
	PLANNING		8101	1003	000	000	(753.23)
9/24/2015	COUNTY OFFICE BUILDINGS/COURTHOUSE	REPAIRS TO GENERATOR AT MILLWOOD FIRE STATION	4304	3005	000	021	(1,778.25)
	COUNTY OFFICE BUILDINGS/COURTHOUSE		4304	3004	000	022	1,778.25
9/30/2015	CLERK OF THE CIRCUIT COURT	CERITFICATION IN THE VCCA	2106	5506	000	000	(175.00)
	CLERK OF THE CIRCUIT COURT		2106	5801	000	000	175.00
9/30/2015	RECREATION CENTERS AND PLAYGOUNDS	NEW HIRE	7104	1001	000	027	457.91
	RECREATION CENTERS AND PLAYGOUNDS		7104	1003	000	000	(457.91)



**County of Frederick, VA**  
**Report on Unreserved Fund Balance**  
**October 15, 2015**

**Unreserved Fund Balance, Beginning of Year, July 1, 2015** **42,344,282**

**Prior Year Funding & Carryforward Amounts**

C/F Rose Hill Park	(168,000)
C/F Sherando Park master plan	(22,780)
C/F DARE	(400)
C/F Abbott Grant	(33,854)
C/F Fire Company Capital	(274,086)
Reserve E-summons funds	(38,816)
C/F Fire Program funds	(29,521)
Reserve P&R Play Fund funds	(6,932)
School encumbrances	(581,267)
C/F Forefeited assets	(58,035)
	<b>(1,213,692)</b>

**Other Funding / Adjustments**

Parks returned unused proffer	(710)
COR refund - Brookfield Stephenson Village	(20,539)
COR refund - Ally Financial	(5,405)
COR refund - Ford Motor Credit	(2,930)
COR refund - Opal Oil	(4,070)
Treasurer drive through repair	(30,000)
Circuit Clerk - deputy clerk position	(10,913)
Airport capital	(63,818)
Gainesboro site retainage	5,960
COR refund - disabled veteran	(3,689)
COR refund - Greenway Engineering	(12,753)
COR refund - Navitus Engineering	(42,560)
COR refund - Citizens Asset Finance	(5,736)
COR refund - Carrier Enterprises	(144,392)
School	(200,000)
	<b>(541,555)</b>

**Fund Balance, October 15, 2015** **40,589,036**

County of Frederick  
General Fund  
September 30, 2015

ASSETS	FY16 <u>9/30/15</u>	FY15 <u>9/30/14</u>	Increase (Decrease)
Cash and Cash Equivalents	51,316,015.77	48,673,050.71	2,642,965.06 *A
Petty Cash	1,555.00	1,555.00	0.00
Receivables:			
Taxes, Commonwealth, Reimb. P/P	41,433,757.29	40,571,325.87	862,431.42
Streetlights	16,476.70	16,842.75	(366.05)
Miscellaneous Charges	75,559.01	50,322.47	25,236.54
Due from Fred. Co. San. Auth.	734,939.23	734,939.23	0.00
Prepaid Postage	2,498.97	2,815.67	(316.70)
GL controls (est.rev / est. exp)	<u>(12,370,258.09)</u>	<u>(6,676,667.23)</u>	<u>(5,693,590.86)</u> (1) Attached
<b>TOTAL ASSETS</b>	<b><u>81,210,543.88</u></b>	<b><u>83,374,184.47</u></b>	<b><u>(2,163,640.59)</u></b>
<b>LIABILITIES</b>			
Accrued Liabilities	8,381.47	10,858.82	(2,477.35)
Performance Bonds Payable	446,664.24	399,414.35	47,249.89
Taxes Collected in Advance	209,454.96	89,404.88	120,050.08 *B
Deferred Revenue	<u>41,517,557.75</u>	<u>40,625,744.82</u>	<u>891,812.93</u> *C
<b>TOTAL LIABILITIES</b>	<b>42,182,058.42</b>	<b>41,125,422.87</b>	<b>1,056,635.55</b>
<b>EQUITY</b>			
Fund Balance			
Reserved:			
Encumbrance General Fund	404,416.85	327,794.42	76,622.43 (2) Attached
Conservation Easement	4,779.85	4,779.85	0.00
Peg Grant	137,071.75	244,254.00	(107,182.25) *D
Prepaid Items	949.63	949.63	0.00
Advances	734,939.23	734,939.23	0.00
Employee Benefits	93,120.82	93,120.82	0.00
Courthouse Fees	269,039.57	222,145.76	46,893.81 *E
Historical Markers	17,322.25	17,283.35	38.90
Animal Shelter	335,530.02	335,530.02	0.00
Proffers	2,042,419.80	4,023,780.67	(1,981,360.87) (3) Attached
Economic Development Incentive	0.00	550,000.00	(550,000.00)
Parks Reserve	6,932.25	0.00	6,932.25
E-Summons Funds	38,816.25	0.00	38,816.25
VDOT Revenue Sharing	436,270.00	436,270.00	0.00
Undesignated Adjusted Fund Balance	<u>34,506,877.19</u>	<u>35,257,913.85</u>	<u>(751,036.66)</u> (4) Attached
<b>TOTAL EQUITY</b>	<b><u>39,028,485.46</u></b>	<b><u>42,248,761.60</u></b>	<b><u>(3,220,276.14)</u></b>
<b>TOTAL LIAB. &amp; EQUITY</b>	<b><u>81,210,543.88</u></b>	<b><u>83,374,184.47</u></b>	<b><u>(2,163,640.59)</u></b>

**NOTES:**

\*A The cash increase reflects prior year surplus.

\*B Prepayment of taxes.

\*C Deferred revenue includes taxes receivable, street lights, misc.charges,dog tags, and motor vehicle registration fees.

\*D Upgrade board room audio visual and broadcasting equipment in the amount of \$178,122.95 from Comcast provided PEG funds.

\*E Previously ADA Fees.

**BALANCE SHEET**

(1) GL Controls	FY16	FY15	Inc/(Decrease)
Est.Revenue	147,578,927	138,309,377	9,269,550
Appropriations	(67,330,875)	(59,188,386)	(8,142,488)
Est.Tr.to Other fds	(93,022,727)	(86,125,452)	(6,897,275)
Encumbrances	404,417	327,794	76,622
	(12,370,258)	(6,676,667)	(5,693,591)

**General Fund Purchase Orders Outstanding @9/30/15**

DEPARTMENT	Amount	
Clerk	3,433.87	Konica Minolta Printer/Copier/Scanner
Fire & Rescue	789.28	Dual Band Radio System
	49,223.72	Uniforms
General Fund Departments	29,752.10	(30) Dell Desktop & (14) Laptop PC's
INSPECTIONS	26,632.40	2015 Chevrolet Colorado Truck
Parks	400.00	Rose Hill Park Engineering Service
	48,750.00	(2) Chevrolet Silverado Trucks
	5,100.00	(1,500) Dry Fit Sports Caps for the Half Marathon
	17,625.00	(1,500) Long Sleeve T-Shirts for the Half Marathon
	25,336.50	Special Events T-Shirts
	5,290.80	Half Marathon Awards
	18,477.70	Playground Equipment Replacement Parts
Refuse Collection	7,545.15	Repair 2006 Ford Pickup
Sheriff	8,475.00	(15) Body Armor
	12,672.62	(17) Pistols and (7) Rifles
	21,717.00	Camera System with (2) Cameras
	4,773.65	Uniforms
	30,095.52	(12) Tactical Vests & (24) Hard Armor Plates
	7,215.00	(5) Raptor Radar Units
	81,111.54	2015 Police Interceptor, 2016 Ford Explorer, 2015 F150
<b>Total</b>	<b>404,416.85</b>	

(3) Proffer Information	SCHOOLS	PARKS	FIRE & RESCUE	Designated Other Projects	TOTAL
Balance @9/30/15	54,706.90	435,280.16	491,139.40	1,061,293.34	<b>2,042,419.80</b>

**Designated Other Projects Detail**

Administration	218,936.34	
Bridges	1,000.00	
Historic Preservation	108,000.00	12/11/14 Board Action designated \$50,000 for final debt payment
Library	101,206.00	on the Huntsberry property.
Rt.50 Trans.Imp.	10,000.00	
Rt. 50 Rezoning	25,000.00	
Rt. 656 & 657 Imp.	25,000.00	
RT.277	162,375.00	
Sheriff	41,776.00	
Solid Waste	12,000.00	
Stop Lights	26,000.00	
BPG Properties/Rt.11 Corridor	330,000.00	
<b>Total</b>	<b>1,061,293.34</b>	

**Other Proffers @9/30/15**

(4) Fund Balance Adjusted	
Ending Balance 9/30/15	40,647,070.52
Revenue 9/15	14,444,657.94
Expenditures 9/15	(15,663,976.88)
Transfers 9/15	(4,920,874.39)
<b>9/15 Fund Balance Adjusted</b>	<b>34,506,877.19</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 September 30, 2015

<b>REVENUES:</b>	<u>Appropriated</u>	FY16 9/30/2015 <u>Actual</u>	FY15 9/30/2014 <u>Actual</u>	YTD Actual <u>Variance</u>
General Property Taxes	100,608,073.00	4,107,361.52	3,850,742.17	256,619.35 <b>(1)</b>
Other local taxes	31,899,849.00	3,485,541.07	3,309,804.07	175,737.00 <b>(2)</b>
Permits & Privilege fees	1,663,682.00	635,954.64	463,583.51	172,371.13 <b>(3)</b>
Revenue from use of money and property	152,466.00	60,118.49	70,331.47	(10,212.98) <b>(4)</b>
Charges for Services	2,478,226.00	602,925.65	557,966.12	44,959.53
Miscellaneous	532,980.87	64,015.90	124,908.96	(60,893.06)
Recovered Costs	1,317,691.00	833,465.31	882,754.41	(49,289.10) <b>(5)</b>
Intergovernmental:				
Commonwealth	8,886,959.00	4,641,731.67	4,681,148.69	(39,417.02) <b>(6)</b>
Federal	39,000.00	13,543.69	5,968.00	7,575.69 <b>(7)</b>
Transfers	.	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>147,578,926.87</b>	<b>14,444,657.94</b>	<b>13,947,207.40</b>	<b>497,450.54</b>
 <b>EXPENDITURES:</b>				
General Administration	10,018,597.24	2,315,622.94	1,979,488.46	336,134.48
Judicial Administration	2,407,208.85	530,240.51	480,805.30	49,435.21
Public Safety	32,247,522.65	7,968,997.10	7,996,678.88	(27,681.78)
Public Works	4,948,422.68	1,074,141.42	765,727.92	308,413.50
Health and Welfare	8,177,956.00	1,876,825.64	1,689,220.00	187,605.64
Education	56,000.00	14,000.00	14,000.00	0.00
Parks, Recreation, Culture	6,312,979.24	1,581,099.22	1,417,049.04	164,050.18
Community Development	1,996,044.95	303,050.05	806,526.77	(503,476.72)
<b>TOTAL EXPENDITURES</b>	<b>66,164,731.61</b>	<b>15,663,976.88</b>	<b>15,149,496.37</b>	<b>514,480.51 <b>(8)</b></b>
 <b>OTHER FINANCING SOURCES ( USES):</b>				
Operating transfers from / to	94,188,870.20	4,920,874.39	1,732,532.74	3,188,341.65 <b>(9)</b>
<b>Excess (deficiency)of revenues &amp; other sources over expenditures &amp; other uses</b>	<b>(12,774,674.94)</b>	<b>(6,140,193.33)</b>	<b>(2,934,821.71)</b>	<b>3,205,371.62</b>
 <b>Fund Balance per General Ledger</b>		<b>40,647,070.52</b>	<b>38,172,735.56</b>	<b>2,474,334.96</b>
<b>Fund Balance Adjusted to reflect Income Statement 9/30/15</b>		<b>34,506,877.19</b>	<b>35,237,913.85</b>	<b>(731,036.66)</b>

<b>(1)General Property Taxes</b>	<b>FY16</b>	<b>FY15</b>	<b>Increase/Decrease</b>
Real Estate Taxes	1,443,670	1,368,737	74,933
Personal Property	2,443,694	2,239,959	203,735
Penalties and Interest	128,790	129,237	(448)
Credit Card Chgs./Delinq.Advertising	(21,862)	(18,554)	(3,308)
Adm.Fees For Liens&Distress	113,070	131,364	(18,294)
	4,107,362	3,850,742	256,619

**(2) Other Local Taxes**

Local Sales and Use Tax	1,069,362.57	1,046,724.23	22,638.34
Communications Sales Tax	110,320.76	112,870.43	(2,549.67)
Utility Taxes	490,519.48	417,507.81	73,011.67
Business Licenses	516,976.25	514,230.36	2,745.89
Auto Rental Tax	23,484.62	21,871.64	1,612.98
Motor Vehicle Licenses Fees	80,870.31	82,811.90	(1,941.59)
Recordation Taxes	394,023.18	322,039.10	71,984.08
Meals Tax	715,564.73	718,109.47	(2,544.74)
Lodging Tax	83,727.95	72,583.38	11,144.57
Street Lights	390.36	815.75	(425.39)
Star Fort Fees	300.86	240.00	60.86
<b>Total</b>	<b>3,485,541.07</b>	<b>3,309,804.07</b>	<b>175,737.00</b>

**(3)Permits&Privileges**

Dog Licenses	12,241.00	14,689.00	(2,448.00)
Transfer Fees	913.50	739.80	173.70
Development Review Fees	185,322.69	94,353.50	90,969.19
Building Permits	293,773.46	263,472.56	30,300.90
2% State Fees	10,961.27	11,582.15	(620.88)
Electrical Permits	33,335.00	20,395.00	12,940.00
Plumbing Permits	6,099.00	2,565.00	3,534.00
Mechanical Permits	40,776.00	14,017.50	26,758.50
Sign Permits	1,651.72	720.00	931.72
Permits for Commercial Burning	-	75.00	(75.00)
Explosive Storage Permits	-	200.00	(200.00)
Blasting Permits	150.00	90.00	60.00
Land Disturbance Permits	50,731.00	40,384.00	10,347.00
Sewage Installation License	-	300.00	(300.00)
<b>Total</b>	<b>635,954.64</b>	<b>463,583.51</b>	<b>172,371.13</b>

**(4) Revenue from use of**

Money	53,173.55	65,466.62	(12,293.07)
Property	6,944.94	4,864.85	2,080.09
<b>Total</b>	<b>60,118.49</b>	<b>70,331.47</b>	<b>(10,212.98)</b>

(5) Recovered Costs	FY16	FY15	Increase/Decrease
Recovered Costs Treas.Office	41,340.00	-	41,340.00
Worker's Comp	350.00	300.00	50.00
Purchasing Card Rebate	162,373.76	98,068.29	64,305.47
Recovered Costs-IT/GIS	313.98	-	313.98
Reimbursement Circuit Court	3,549.62	2,558.14	991.48
Reimb.Public Works/Planning Clean Up	570.00	-	570.00
Clarke County Container Fees	23,332.67	11,684.98	11,647.69
City of Winchester Container Fees	17,709.25	8,110.50	9,598.75
Refuse Disposal Fees	26,416.46	15,506.01	10,910.45
Recycling Revenue	11,768.48	22,563.08	(10,794.60)
Fire & Rescue Merchandise(Resale)	1,050.00	-	1,050.00
Container Fees Bowman Library	437.64	430.26	7.38
Litter-Thon/Keep VA Beautiful Grant	500.00	-	500.00
Restitution Victim Witness	4,445.00	5,916.61	(1,471.61)
Reimb.of Expenses Gen.District Court	5,850.02	7,767.24	(1,917.22)
Reimb.Task Force	16,887.70	16,069.72	817.98
Sign Deposits Planning	50.00	(50.00)	100.00
Reimbursement-Construction Projects	-	385,799.69	(385,799.69) *1
Westminster Canterbury Lieu of Tax	-	12,225.05	(12,225.05)
Comcast PEG Grant	17,879.40	17,741.25	138.15
Proffer-Other	157,500.46	449.50	157,050.96 *2
Fire School Programs	9,340.00	11,275.00	(1,935.00)
Proffer Redbud Run	25,816.00	12,908.00	12,908.00
Clerks Reimbursement to County	2,847.04	2,142.43	704.61
Proffer Canter Estates	20,439.85	-	20,439.85
Proffer Village at Harvest Ridge	4,617.00	3,078.00	1,539.00
Proffer Southern Hills	9,820.00		
Proffer Snowden Bridge	135,623.40	115,279.89	20,343.51
Proffer Meadows Edge Racey Tract	120,864.00	120,864.00	-
Sheriff Reimbursement	1,011.58	7,185.77	(6,174.19)
Proffer Westbury Commons	1,000.00	-	1,000.00
Proffer Cedar Meadows Proffer	9,762.00	4,881.00	4,881.00
Total	833,465.31	882,754.41	(49,289.10)

\*1 Reimbursement for the Round Hill Fire and Rescue Station and Event Center design.

\*2 Blackburn Commerce Center Rezoning/Transportation Improvement \$153,600.46

(6) Commonwealth Revenue	9/30/2015	9/30/2014	
	FY16	FY15	Increase/Decrease
Motor Vehicle Carriers Tax	37,721.45	36,948.73	772.72
Mobile Home Titling Tax	29,477.94	21,558.45	7,919.49
Recordation Taxes	81,547.51	90,332.37	(8,784.86)
P/P State Reimbursement	2,610,611.35	2,610,611.27	0.08
Shared Expenses Comm.Atty.	76,907.59	65,924.35	10,983.24
Shared Expenses Sheriff	372,030.70	378,874.27	(6,843.57)
Shared Expenses Comm.of Rev.	34,677.35	34,412.57	264.78
Shared Expenses Treasurer	25,291.13	25,196.37	94.76
Shared Expenses Clerk	59,821.43	57,074.99	2,746.44
Public Assistance Grants	990,017.63	893,063.10	96,954.53
Litter Control Grants	-	15,515.00	(15,515.00)
Emergency Services Fire Program	214,535.00	239,007.00	(24,472.00)
DMV Grant Funding	5,462.99	12,342.03	(6,879.04)
DCJS & Sheriff (State Grants)	-	99,064.88	(99,064.88)
JJC Grant Juvenile Justice	32,090.00	32,090.00	-
Rent/Lease Payments	52,501.61	50,885.27	1,616.34
Wireless 911 Grant	11,211.57	14,033.91	(2,822.34)
State Forfeited Asset Funds	7,826.42	4,080.25	3,746.17
F/R OEMS Reimb.	-	133.88	(133.88)
<b>Total</b>	<b>4,641,731.67</b>	<b>4,681,148.69</b>	<b>(39,417.02)</b>

\*1

\*2

\*1 Increase for Special Needs

\*2 Abbott Grant FY15 \$99,064.88

**County of Frederick**

**General Fund**

**September 30, 2015**

<b>(7) Federal Revenue</b>	FY16	FY15	Increase/Decrease
Federal Forfeited Assets	10,612.69	5,968.00	4,644.69
Emergency Services Grant	2,931.00	-	2,931.00
<b>Total</b>	<b>13,543.69</b>	<b>5,968.00</b>	<b>7,575.69</b>

**(8) Expenditures**

Expenditures increased \$514,480.51. General Administration increased \$336,134.48 and reflects Fire, Public Officials, and General liability insurance charges that were October entries in the previous year. Additionally, tax refunds increased \$191,007.49 year to date. **Public Works** increased \$308,413.50 and includes insurance charges that were October entries in the previous year. Also, the County share of the Courthouse Complex maintenance increased \$113,816.00, Engineering purchased a 2015 Chevrolet Colorado truck (\$26,632), Refuse a 30 yard recycling can and compactor (\$17,475) and Maintenance Administration a 2015 Ford F150 truck (\$27,963). The decrease in **Community Development** reflects the \$500,000.00 transfer to the Economic Development Authority for the H.P. Hood incentive. The Transfers increased \$3,188,341.65. See chart below:

<b>(9) Transfers increased \$3,188,341.65</b>	FY16	FY15	Increase/Decrease
Transfer to School Operating	581,267.27	109,448.47	471,818.80
Transfer to Debt Service County	1,138,343.73	195,196.63	943,147.10
Transfer to Capital Projects Fund	0.00	1,000,000.00	(1,000,000.00)
Transfer to School Construction	3,200,000.00	-	3,200,000.00
Operational Transfers	1,263.39	427,887.64	(426,624.25)
<b>Total</b>	<b>4,920,874.39</b>	<b>1,732,532.74</b>	<b>3,188,341.65</b>

\*1 Increase in FY15 School Operating Transfer.

\*2 FY16 payments include the Bowman Library, Roundhill, Public Safety Building, and Animal Shelter.

\*3 Proffer for Round Hill Fire and Rescue Event Center Site Plan Development.

\*4 Timing of insurance charge outs.



County of Frederick  
 FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER  
 September 30, 2015

ASSETS	FY2016 <u>9/30/15</u>	FY2015 <u>9/30/14</u>	Increase <u>(Decrease)</u>
Cash	6,270,450.14	4,747,859.10	1,522,591.04 *1
Accounts Receivable	0.00	0.00	
GL controls(est.rev/est.exp)	<u>(660,557.89)</u>	<u>(433,487.65)</u>	<u>(227,070.24)</u>
<b>TOTAL ASSETS</b>	<b><u>5,609,892.25</u></b>	<b><u>4,314,371.45</u></b>	<b><u>1,295,520.80</u></b>
LIABILITIES			
Accrued Operating Reserve Costs	<u>2,258,904.00</u>	<u>2,115,099.00</u>	<u>143,805.00</u>
<b>TOTAL LIABILITIES</b>	<b><u>2,258,904.00</u></b>	<b><u>2,115,099.00</u></b>	<b><u>143,805.00</u></b>
EQUITY			
Fund Balance Reserved			
Encumbrances	117,594.45	91,202.02	26,392.43
Undesignated Fund Balance	<u>3,233,393.80</u>	<u>2,108,070.43</u>	<u>1,125,323.37</u> *2
<b>TOTAL EQUITY</b>	<b><u>3,350,988.25</u></b>	<b><u>2,199,272.45</u></b>	<b><u>1,151,715.80</u></b>
<b>TOTAL LIABILITY &amp; EQUITY</b>	<b><u>5,609,892.25</u></b>	<b><u>4,314,371.45</u></b>	<b><u>1,295,520.80</u></b>

**NOTES:**

\*1 Cash increased \$1,522,591.04. Refer to the following page for comparative statement of revenue and expenditures and changes in fund balance.

\*2 Fund balance increased \$1,125,323.37. The beginning balance for FY16 was \$3,209,470.54 and includes adjusting entries, budget controls FY16(\$725,046.00), and the year to date revenue less expenditures of \$748,969.26.

<b>Current Unrecorded Accounts Receivable-</b>	<u>FY2016</u>
Prisoner Billing:	35,794.52
Compensation Board Reimbursement 9/15	<u>443,902.97</u>
<b>Total</b>	<b>479,697.49</b>

County of Frederick  
 Comparative Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 9/30/15

**FUND 11 NORTHWESTERN REGIONAL ADULT DETENTION CENTER**

<b>REVENUES:</b>	<u>Appropriated</u>	FY2016 9/30/15 <u>Actual</u>	FY2015 9/30/14 <u>Actual</u>	YTD Actual <u>Variance</u>
Credit Card Probation	-	32.75	39.88	(7.13)
Supervision Fees	41,696.00	8,350.50	10,608.00	(2,257.50)
Drug Testing Fees	5,000.00	-	325.00	(325.00)
Work Release Fees	355,828.00	61,091.05	54,140.51	6,950.54
Federal Bureau Of Prisons	0.00	165.00	1,110.48	(945.48)
Local Contributions	6,495,106.00	3,247,553.00	2,003,330.68	1,244,222.32
Miscellaneous	15,000.00	842.30	1,259.37	(417.07)
Phone Commissions	345,000.00	0.00	0.00	0.00
Food & Staff Reimbursement	130,000.00	7,474.85	11,729.61	(4,254.76)
Elec.Monitoring Part.Fees	90,000.00	15,121.19	15,829.17	(707.98)
Share of Jail Cost Commonwealth	1,097,197.00	0.00	0.00	0.00
Medical & Health Reimb.	68,000.00	13,658.81	12,410.51	1,248.30
Shared Expenses CFW Jail	5,090,140.00	838,473.48	842,843.23	(4,369.75)
State Grants	250,263.00	0.00	0.00	0.00
Local Offender Probation	252,286.00	0.00	0.00	0.00
Transfer From General Fund	5,103,298.00	1,275,824.50	1,295,491.62	(19,667.12)
<b>TOTAL REVENUES</b>	<b>19,338,814.00</b>	<b>5,468,587.43</b>	<b>4,249,118.06</b>	<b>1,219,469.37</b>
<b>EXPENDITURES:</b>	<b>20,116,966.34</b>	<b>4,719,618.17</b>	<b>4,369,204.74</b>	<b>350,413.43</b>
<b>Excess(Deficiency)of revenues over expenditures</b>		748,969.26	(120,086.68)	869,055.94
<b>FUND BALANCE PER GENERAL LEDGER</b>		<u>2,484,424.54</u>	<u>2,228,157.11</u>	<u>256,267.43</u>
<b>Fund Balance Adjusted To Reflect Income Statement 9/30/15</b>		3,233,393.80	2,108,070.43	1,125,323.37

County of Frederick  
Fund 12 Landfill  
September 30, 2015

ASSETS	FY2016 <u>9/30/15</u>	FY2015 <u>9/30/14</u>	Increase <u>(Decrease)</u>
Cash	32,365,584.97	30,907,105.37	1,458,479.60
Receivables:			
Fees	701,546.44	632,349.41	69,197.03 *1
Accounts Receivable Other	0.00	248.00	(248.00)
Allow.Uncollectible Fees	(84,000.00)	(84,000.00)	0.00
Fixed Assets	44,899,611.07	43,682,208.64	1,217,402.43
Accumulated Depreciation	(26,818,616.30)	(25,115,864.21)	(1,702,752.09)
GL controls(est.rev/est.exp)	<u>(647,529.88)</u>	<u>(3,047,323.16)</u>	<u>2,399,793.28</u>
 TOTAL ASSETS	 <u>50,416,596.30</u>	 <u>46,974,724.05</u>	 <u>3,441,872.25</u>
 LIABILITIES			
Accounts Payable	-	-	
Accrued VAC.Pay and Comp TimePay	191,362.47	178,911.24	12,451.23
Accrued Remediation Costs	12,233,415.93	11,938,535.78	294,880.15 *2
Retainage Payable	0.00	9,244.62	(9,244.62)
Deferred Revenue Misc.Charges	<u>0.00</u>	<u>248.00</u>	<u>(248.00)</u>
 TOTAL LIABILITIES	 <u>12,424,778.40</u>	 <u>12,126,939.64</u>	 <u>297,838.76</u>
 EQUITY			
Fund Balance			
Reserved:			
Encumbrances	83,940.12	433,066.06	(349,125.94) *3
Land Acquisition	1,048,000.00	1,048,000.00	0.00
New Development Costs	3,812,000.00	3,812,000.00	0.00
Environmental Project Costs	1,948,442.00	1,948,442.00	0.00
Equipment	3,050,000.00	3,050,000.00	0.00
Undesignated			
Fund Balance	<u>28,049,435.78</u>	<u>24,556,276.35</u>	<u>3,493,159.43</u> *4
 TOTAL EQUITY	 <u>37,991,817.90</u>	 <u>34,847,784.41</u>	 <u>3,144,033.49</u>
 TOTAL LIABILITY AND EQUITY	 <u>50,416,596.30</u>	 <u>46,974,724.05</u>	 <u>3,441,872.25</u>

**NOTES:**

\*1 Landfill receivables increased \$69,197.03. Landfill fees at 9/15 were \$507,954.21 compared to \$442,305.19 at 9/14 for an increase of \$65,649.02. Delinquent fees at 9/15 were \$190,056.09 compared to \$186,168.23 at 9/14 for an increase of \$3,887.86.

\*2 Remediation increased \$294,880.15 and includes \$265,000.00 for post closure and \$29,880.15 interest.

\*3 The encumbrance balance at 9/30/15 was \$83,940.12 and includes a 329E compact track loader for \$50,552.75 a 2016 Ford F250 with snow plow for \$32,042, (1) Dell desktop, and (1) Dell laptop totaling \$1,345.37.

\*4 Fund balance increased \$3,493,159.43. The beginning balance was \$27,730,771.72 and includes adjusting entries. Budget controls for FY16 were (\$75,138.00) and year to date revenue less expenditures of \$393,802.06.

County of Frederick  
 Comparative Statement of Revenue, Expenditures  
 and Changes in Fund Balance  
 September 30, 2015

<b>FUND 12 LANDFILL REVENUES</b>	<u>Appropriated</u>	FY16 9/30/15 <u>Actual</u>	FY15 9/30/14 <u>Actual</u>	YTD Actual <u>Variance</u>
Interest Charge	0.00	680.47	1,167.69	(487.22)
Interest on Bank Deposits	60,000.00	5,068.16	4,988.49	79.67
Salvage and Surplus	0.00	27,582.70	45,033.10	(17,450.40)
Sanitary Landfill Fees	5,080,500.00	1,380,456.98	1,207,860.63	172,596.35
Charges to County	0.00	104,421.16	88,889.42	15,531.74
Charges to Winchester	0.00	31,715.10	24,699.16	7,015.94
Tire Recycling	120,000.00	19,781.32	50,399.13	(30,617.81)
Reg. Recycling Electronics	60,000.00	12,694.00	11,832.00	862.00
Greenhouse Gas Credit Sales		0.00	0.00	0.00
Miscellaneous	60,000.00	0.00	0.00	0.00
Wheel Recycling	120,000.00	0.00	0.00	0.00
Charges for RTOP	0.00	0.00	0.00	0.00
Renewable Energy Credits	116,262.00	33,699.82	34,894.30	(1,194.48)
Landfill Gas To Electricity	394,620.00	105,017.73	123,649.53	(18,631.80)
Waste Oil Recycling		1,169.82	5,020.41	(3,850.59)
State Reimbursement Tire Operation	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>6,011,382.00</b>	<b>1,722,287.26</b>	<b>1,598,433.86</b>	<b>123,853.40</b>
Operating Expenditures	5,391,520.00	671,866.45	664,207.58	7,658.87
Capital Expenditures	1,351,332.00	656,618.75	958,125.07	(301,506.32)
<b>TOTAL Expenditures</b>	<b>6,742,852.00</b>	<b>1,328,485.20</b>	<b>1,622,332.65</b>	<b>(293,847.45)</b>
<b>Excess(deficiency)of revenue over expenditures</b>		393,802.06	(23,898.79)	417,700.85
<b>Fund Balance Per General Ledger</b>		<u>27,655,633.72</u>	<u>24,580,175.14</u>	<u>3,075,458.58</u>
<b>FUND BALANCE ADJUSTED</b>		28,049,435.78	24,556,276.35	3,493,159.43



Memorandum

OFFICERS

Dennis M. Morris  
Chairman  
  
Eric Lawrence  
Vice Chairman

Nora Belle Comer  
Secretary/Treasurer

COMMISSIONERS

CLARKE COUNTY  
Bev McKay  
Brandon Stidham\*

FREDERICK COUNTY  
Charles S. DeHaven, Jr.  
Brenda Garton  
Robert Hess  
Eric R. Lawrence\*

PAGE COUNTY  
Nora Belle Comer\*  
D. Keith Guzy, Jr.  
David Wiatrowski

SHENANDOAH COUNTY  
Brandon Davis  
Conrad Helsley  
Dennis M. Morris\*  
Dick Neese

WARREN COUNTY  
Daniel J. Murray, Jr.  
Richard H. Traczyk  
John E. Vance\*

BERRYVILLE  
Mayor Wilson Kirby

FRONT ROYAL  
Daryl L. Funk  
Jeremy F. Camp

LURAY  
Jerry Schiro

MIDDLETOWN  
Carolyn Aliff

STRASBURG  
Robert Baker

STEPHENS CITY  
Linden Fravel

WINCHESTER  
Evan H. Clark  
Bill Wiley  
Timothy A. Youmans\*

WOODSTOCK  
Jacqueline Lambert\*

\*denotes Executive  
Committee Member

To: Sharon Kibler  
From: Martha Shickle  
Date: October 7, 2015  
Re: Follow up material for Finance Committee meeting

During the September 16, 2015 Finance Committee meeting, discussion occurred regarding the state legislation related to establishment and membership of Planning District Commissions in the Commonwealth of Virginia. This memorandum provides additional information regarding applicability of the Code citation and the Northern Shenandoah Valley Regional Commission and Frederick County as a member jurisdiction.

The Northern Shenandoah Valley Regional Commission (NSVRC) is one of 21 planning district commissions established in Code by the Commonwealth of Virginia. Each Commission serves a planning district region, and is a political subdivision of the Commonwealth chartered under the current Code Section entitled Regional Cooperation Act<sup>1</sup> (VA Code § 15.2- 4200:4222).

Following establishment of the geographic boundaries of Planning District #7, now known as the Northern Shenandoah Valley Regional Commission, jurisdictions in the region entered into a cooperative agreement, known as a Charter<sup>2</sup> subsequently adopted Bylaws which outline governance of the Commission.

It would appear that by virtue of these two established documents, the localities who are members of the Commission are bound by participation in the Commission according to the rules established in each.

The Charter stipulates in Article V, Section 2 that "Any governmental subdivision may withdraw from the Commission by submitting to the Commission in writing, at least 90 days before the end of the Commission's then fiscal year, a notice of intent to withdraw. Such withdrawal shall not become effective until the Commission's fiscal year has ended." The Bylaws<sup>3</sup> adopted by the Commission state in Article X- Financial Obligations of Member Governmental Subdivisions that each jurisdiction will contribute funds to the Commission at the same per capita rate as every other member.

Therefore, it would appear that it is at the option of the eligible jurisdictions within the established Region 7 boundaries to serve as a member of the Commission.

Please advise if additional information or background research would be helpful to address the Committee's future concerns or questions.

We will also continue to develop materials that can better quantify the return of valued service to Frederick County for the financial contribution provided each fiscal year. I hope to provide that additional information in conjunction with the FY 2017 funding request due for submission later this calendar year.

<sup>1</sup> Original citation authorized under the Virginia Area Development Act (Title 15.1, Chapter 34, Sections 15.1-1400- Code of Virginia, 1950)

<sup>2</sup> Originally adopted on May 10, 1970 with subsequent amendments approved on June 9, 1983; May 17, 2001; and August 15, 2008.

<sup>3</sup> Originally adopted on March 4, 1971 and amended subsequently on October 8, 1981; June 9, 1983; March 15, 1990; June 20, 1991; June 16, 1994; May 17, 2001; April 21, 2011; January 19, 2012; and April 16, 2015.

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BYLAWS  
of the  
NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION  
(Planning District #7)

Adopted March 4, 1971

Amended: October 8, 1981

Amended: June 9, 1983

Amended: March 15, 1990

Amended: June 20, 1991

Amended: June 16, 1994

Amended: May 17, 2001

Amended: April 21, 2011

Amended: January 19, 2012

Amended: April 16, 2015

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BYLAWS  
of the  
NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION

**ARTICLE I - Name**

The name of this organization shall be the Northern Shenandoah Valley Regional Commission, hereinafter referred to as the "COMMISSION."

**ARTICLE II – Definitions**

Terms used in these Bylaws shall be defined as follows:

- a) "Planning District" means all that area lying within the geographic boundaries of Planning District 7 as delineated by the State of Virginia, to-wit: Clarke, Frederick, Page, Shenandoah, Warren Counties, the City of Winchester and all the Towns contained therein.
- b) "Year" unless otherwise noted, means the COMMISSION'S fiscal year which shall begin on July 1 and end on the following June 30.
- c) "Agreement" means the charter agreement dated January 1, 1970, (effective March 15, 1970) and between the governmental subdivisions that established the COMMISSION.

**ARTICLE III - Purposes, Powers and Duties**

**Section 1** - The purpose of the COMMISSION shall be to promote the orderly and efficient development of the physical, social and economic resources of the Planning District by planning, and encouraging and assisting governmental subdivisions to plan for the future.

**Section 2** - The COMMISSION shall have all the rights, powers and duties, and be subject to the limitation and restrictions, set forth in the Agreement and in Article 2 of Chapter 34, of Title 15.1 of the Code of Virginia and any Act amendatory thereof.

**ARTICLE IV - Membership and Voting**

**Section 1** - Members of the COMMISSION shall be appointed by the participating jurisdictions in the manner and for terms as provided by the Agreement.

**Section 2** - Each member of the COMMISSION shall be entitled to one vote on all matters before the COMMISSION, but may exercise his vote only in person and during any official meeting of the COMMISSION. However, no vote by any member of the COMMISSION shall be construed as an official or unofficial commitment of the agency or jurisdiction represented by the member unless so authorized by said agency or jurisdiction.

**Section 3** - All actions of the COMMISSION, unless otherwise noted in the Agreement or in these bylaws, shall be taken by a majority vote of the members present and voting.



## **ARTICLE V - Officers and Their Duties**

**Section 1** - The officers of the COMMISSION shall consist of a Chairman, a Vice-Chairman, and a Secretary/Treasurer.

**Section 2** - The Chairman shall preside at all meetings of the COMMISSION when present, and shall vote as any other member. The Chairman shall be responsible for the implementation of policies established and actions taken by the COMMISSION. The Chairman may call special meetings of the COMMISSION as required, shall in general act as its spokesman and shall perform such other duties as the COMMISSION may direct.

**Section 3** - The Vice-Chairman shall be vested with authority to perform, in the absence of the Chairman, all the duties and exercise all the powers of the Chairman and shall perform such other duties as the COMMISSION may direct.

**Section 4** - The Secretary/Treasurer shall keep a record of all resolutions, proceedings and actions of the COMMISSION and give notice of all meeting and perform such other duties as the COMMISSION may direct. The Secretary/Treasurer may, with the permission of the COMMISSION, delegate certain of his duties and responsibilities of the COMMISSION staff. Specifically, the COMMISSION staff shall be responsible for the notice of meetings, the maintenance of all records, notes, and proceedings, and the distribution of copies of the minutes to all members.

The Secretary/Treasurer is the COMMISSION'S custodian of funds and disbursing officer. As custodian, the Secretary/Treasurer is responsible for keeping an accurate record of all sources of moneys. As disbursing officer, the Secretary/Treasurer is responsible for the payment of all bills or of all warrants on requisition when payment is authorized. The Secretary/Treasurer is responsible for keeping a record of money paid out and of receipts or vouchers to cover each expenditure. The Secretary/Treasurer shall make a brief financial report at each regular meeting of the COMMISSION and an audit and an annual report as soon as possible after the end of the COMMISSION'S fiscal year. The Chairman shall appoint an Assistant Secretary/Treasurer who shall be authorized to perform in the absence of the Secretary/Treasurer. All checks drawn on the account of the COMMISSION shall be signed by the Secretary/Treasurer or Assistant Secretary/Treasurer and countersigned by the Executive Director or the Chairman. The Secretary/Treasurer may, with the permission of the COMMISSION, delegate certain of his duties and responsibilities to the COMMISSION staff. Specifically, the Commission staff shall be responsible for receiving and processing all bills, preparing checks for signatures, preparing monthly financial reports, and preparing the annual audit and annual report.

## **ARTICLE VI - Election of Officers and Executive Committee**

**Section 1** - Except for the original officers elected by the COMMISSION, officers shall be elected annually at the COMMISSION'S spring meeting for terms of one year and shall be eligible for re-election.

**Section 2** - The Chairman shall, at a regular meeting prior to the Spring meeting, appoint a Nominating Committee consisting of not less than three nor more than five members, at least three of whom must be from separate member jurisdictions. The Nominating Committee shall, at the spring meeting, submit the name of one person for each office to be filled, with each officer to be from a different jurisdiction. In addition, the Nominating Committee will submit names of four (4) additional members to serve on the Executive Committee, along with the three officers, ensuring that the Executive Committee will have one representative from the City, one representative from each County, and one representative from a Town. If the name of a Town representative is not submitted as an officer, the member Towns may make a recommendation to the Nominating Committee for the Town representative on the Executive Committee.

Further nominations may be made by any Commissioner.

**Section 3** - A vacancy which occurs in any of the COMMISSION'S offices may be filled by a special election held at a regular meeting. A new officer, so elected, shall complete the unexpired term of the officer he succeeded.

## **ARTICLE VII – Meetings**

**Section 1** - Regular meetings shall be held on the third Thursday of each month at a place to be determined by the COMMISSION. The COMMISSION may change the date, time and place of a regular meeting at any prior meeting.

**Section 2** - Special meetings may be called by the Chairman at his discretion or must be called by the Chairman upon petition on one-third of the COMMISSION members. At least forty-eight (48) hours' notice must be given to all members of the COMMISSION in writing or by telephone stating the time, place, and purpose of the special meeting. A special meeting may be held without notice provided all members of the COMMISSION are present.

**Section 3** - One-third of the appointed COMMISSION members shall constitute a quorum.

**Section 4** - The meetings of the COMMISSION shall be open to the public; however, the COMMISSION may hold executive meetings in accordance with the standards of the Virginia Freedom of Information Act.

## **ARTICLE VIII – Committees**

**Section 1** - The COMMISSION may establish such standing committees as it deems desirable and the Chairman shall appoint their members.

**Section 2** - An Executive Committee shall be established of the officers of the COMMISSION and four (4) At-Large members. The Executive Committee in whole shall include representatives from each of the member Counties, the City and a Town. The Executive Committee in whole shall include representatives from each of the member Counties, the City and a Town. The Executive Committee shall have such powers and duties as the COMMISSION shall determine.

**Section 3** - The Chairman may from time to time establish such special committees as he deems desirable for the effective promulgation of the COMMISSION affairs and shall appoint the members thereto.

**Section 4** - Half of the members of any committee shall constitute a quorum. Members may designate voting alternates except that Executive Committee Alternates shall be members of the COMMISSION from the same jurisdiction.

**Section 5** - The Chairman of the COMMISSION shall be an ex-officio member of all committees but without vote except for standing committees to which he has been named as a regular member.

## **ARTICLE IX – Administration**

**Section 1** - The COMMISSION shall employ a staff of qualified professional and other persons, pay to them such compensation as it shall deem necessary and advisable to carry out its duties and implement its projects, programs and other functions.

**Section 2** - The chief executive officer of the staff shall be the Executive Director who shall have direct supervision of all other employees of the COMMISSION and direct control, subject to the authority of the COMMISSION, of the management of the affairs of the COMMISSION. The Executive Director shall serve at the pleasure of the majority of the COMMISSION members.

## **ARTICLE X - Financial Obligations of Member Governmental Subdivisions**

**Section 1** - Each member governmental subdivision shall contribute funds to the COMMISSION at the same per capita rate as every other member governmental subdivision. The member governmental subdivision share for technical and planning assistance shall be based on the local per capita share as determined by the COMMISSION on an annual basis.

**Section 2** - The per capita contribution of each governmental subdivision is due on July 1 of the current fiscal year and shall be paid by each governmental subdivision prior to July 31 of the same year. Failure to comply with this section shall cause forfeiture of Voting Rights enumerated in Section 1, Article III of Charter Agreement, until said contribution is paid in full.

**Section 3** - The per capita contribution to the COMMISSION shall be determined at the time of the adoption of the annual budget. The per capita rate may be adjusted annually to provide for expenditure requirements.

**Section 4** - An additional assessment may be made upon a governmental subdivision for additional services which are requested by said governmental subdivision and which are not included in the Work Program adopted by the COMMISSION. Such assessment shall be agreed upon by and between the COMMISSION and the appropriate governmental subdivision.

**Section 5** - The COMMISSION may receive contributions from the Commonwealth of Virginia in accordance with Section 15.1-1412, Article 2, Title 15.1, Chapter 34, Code of Virginia, 1950, as amended.

**Section 6** - The COMMISSION may make application for and accept loans and grants of money or materials or property at any time from any private or charitable source, or the United States of America, or the Commonwealth of Virginia, or any other agency or instrumentality thereof.

## **ARTICLE XI - Amendment of Bylaws**

Any proposed amendment to these Bylaws shall be presented in writing to the members of the COMMISSION at a regular COMMISSION meeting. A three-fourths vote of the members present is required for approval at the next regularly scheduled meeting.

## **ARTICLE XII - Parliamentary Procedure**

In all matters of parliamentary procedure not specifically covered by these Bylaws and the charter Agreement, Robert's Rules of Order shall govern.

## **ARTICLE XIII - Effective Date**

These Bylaws shall become effective immediately upon adoption by the COMMISSION.

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**CHARTER AGREEMENT  
OF THE  
NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION**

**Adopted: May 10, 1970  
Amended: June 9, 1983  
Amended: May 17, 2001  
Amended: August 15, 2008**

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**CHARTER AGREEMENT OF THE  
NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION**

This Charter Agreement to organize a Planning District Commission made this 10<sup>th</sup> day of May 1970, by and between the undersigned governmental sub-divisions as authorized by the Virginia Area Development Act (Title 15.1, Chapter 34, Sections 15.1-1400, et seq., Code of Virginia (1950), as amended):

NOW THEREFORE it is agreed that:

**ARTICLE I**

**Name, Location, Authority, Purpose**

- Section 1. The name of this organization shall be the Northern Shenandoah Valley Regional Commission, hereinafter called the "COMMISSION."
- Section 2. The principal office of the COMMISSION shall be in Front Royal, Virginia. The location of the principal office may be changed by the concurrence of 3/4ths of the COMMISSION members present at a regular meeting, provided that the clerk of the governing body of each member governmental subdivision has been notified of the contemplated relocation in writing at least thirty days before such meeting.
- Section 3. The COMMISSION shall be a public body corporate and politic with all powers and duties granted to it by the Virginia Area Development Act.
- Section 4. The purpose of the COMMISSION shall be to promote the orderly and efficient development of the physical, social, and economic elements of the Planning District by planning and encouraging and assisting governmental subdivisions to plan for the future.

**ARTICLE II**

**Membership**

- Section 1. COMMISSION members shall be appointed by the respective governing bodies of those political subdivisions which are parties of the Charter Agreement provided, however, that at least a majority, but not substantially more than a majority, of the COMMISSION'S members shall be elected officials of the governing bodies of the governmental subdivisions within the Planning District with each participating county, city, and town having at least one representative, and the other members being qualified voters and residents of the District, who hold no office elected by the people.
- Section 2. Governmental subdivisions which are parties to this Charter Agreements shall appoint members to the COMMISSION on the following basis:

<b>Population</b>	<b>Number and Type of Representative</b>	
	<b>Elected Representative</b>	<b>Non-Elected Representative</b>
1 – 6,999	1	0
7,000 – 19,999	1	1
20,000 – 39,999	2	1
40,000 – 59,999	2	2

For each 20,000 increment of population in excess of 60,000, a member governmental subdivision shall appoint one additional representative, alternating its appointments between elected and non-elected representatives, to assure that a majority of the COMMISSION'S representatives shall be elected officials.

- Section 3. Vacancies on the COMMISSION shall be filled for the unexpired term in the same manner as the original appointment was made or according to the practices of the appointing governing body.
- Section 4. Any member of the COMMISSION shall be eligible for reappointment but may be removed for cause by the governing body which appointed him.
- Section 5. Each member jurisdiction shall appoint an alternate voting representative to serve in the absence of that jurisdiction's duly appointed voting representative. This alternate may be an elected or non-elected representative.

**ARTICLE III**  
**Terms of Office and Voting Rights**

- Section 1. The terms of office of COMMISSION members who are also members of governing bodies shall be coincident with their elected terms of office or such term as their governing bodies shall determine according to their practices. The terms of office of the citizen members shall be three years or such term as their governing bodies shall determine according to their practices.
- Section 2. East member of the COMMISSION shall have one equal vote in all matters before the COMMISSION.

**ARTICLE IV**  
**Officers**

- Section 1. Officers of the COMMISSION shall consist of a Chairman and a Vice-Chairman who shall be elected by the membership of the COMMISSION. The COMMISSION may elect other officers as it deems necessary.
- Section 2. The Chairman and Vice-Chairman shall be elected for terms of one year or until their successors are elected.
- Section 3. COMMISSION officers shall be eligible for reelection.
- Section 4. The COMMISSION shall appoint an Executive Director who shall be an employee of the COMMISSION and shall serve at the pleasure of a majority of the membership.

**ARTICLE V**  
**Addition or Withdrawal of Members**

- Section 1. Any governmental subdivision within Planning District Number 7 which is not a party to this Charter Agreement at the effective date thereof may thereafter join the COMMISSION, provided that such governmental subdivision is eligible for membership and that it adopts and executes this Agreement.
- Section 2. Any governmental subdivision may withdraw from the COMMISSION by submitting to the COMMISSION in writing, at least 90 days before the end of the COMMISSION'S then current fiscal year, a notice of intent to withdraw. Such withdrawal shall not become effective until the COMMISSION'S fiscal year has ended.

**ARTICLE VI**  
**Appointments of an Executive Committee and  
Adoption of By-Laws**

- Section 1. The COMMISSION may designate an Executive Committee and delegate to it such powers as the COMMISSION may determine, provided that these powers are not inconsistent with provision of the Virginia Area Development Act.
- Section 2. The COMMISSION may adopt By-Laws and such other rules as it deems necessary to govern its operations.

**ARTICLE VII**  
**Meetings**

- Section 1. The COMMISSION shall hold regular meetings on a schedule which will be determined by the membership.
- Section 2. Meetings of the COMMISSION shall be open to the public, however, the COMMISSION may hold executive meetings.

**ARTICLE VIII**  
**Amendments**

- Section 1. This Charter Agreement may be amended, supplemented, or superseded only by concurring resolutions from a majority of the member governmental subdivisions. All proposed amendments shall be submitted to the COMMISSION for its review and comment to the member governmental subdivisions.

**ARTICLE IX**  
**Date of Organization**

- Section 1. The organization of the Northern Shenandoah Valley Regional Commission shall be effective on 10<sup>th</sup> day of May, 1970 or at such time after this date when the Charter Agreement has been adopted and signed by that governmental subdivision whose population when added to the aggregate population of those who have already adopted and signed that Charter Agreement embraces the majority of the population within Planning District Number 7.



## Code of Virginia

§ 15.2-4200. Short title.

This chapter shall be known and may be cited as the "Regional Cooperation Act."

(1968, c. 224, § 15.1-1400; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4201. Purpose of chapter.

This chapter is enacted:

1. To improve public health, safety, convenience and welfare, and to provide for the social, economic and physical development of communities and metropolitan areas of the Commonwealth on a sound and orderly basis, within a governmental framework and economic environment which will foster constructive growth and efficient administration.
2. To provide a means of coherent articulation of community needs, problems, and potential for service.
3. To foster planning for such development by encouraging the creation of effective regional planning agencies and providing the financial and professional assistance of the Commonwealth.
4. To provide a forum for state and local government on issues of a regional nature.
5. To encourage regional cooperation and coordination with the goals of improved services to citizens and increased cost-effectiveness of governmental activities.
6. To deter the fragmentation of governmental units and services.

(1968, c. 224, § 15.1-1401; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4202. Definitions.

For the purposes of this chapter:

"Commission" means a planning district commission. Planning district commissions are composed of the duly appointed representatives of the localities which are parties to the charter agreement.

"Planning district" means a contiguous area within the boundaries established by the Department of Housing and Community Development.

"Population," unless a different census is clearly set forth, means the number of inhabitants according to the United States census latest preceding the time at which any provision dependent upon population is being applied, or the time as of which it is being construed, unless there is available an annual estimate of population prepared by the Weldon Cooper Center for Public Service of the University of Virginia, which has been filed with the Department of Housing and Community Development, in which event the estimate shall govern.

(1968, c. 224, § 15.1-1402; 1976, c. 760; 1986, c. 164; 1990, c. 722; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4203. Organization of planning district commission.

A. At any time after the establishment of the geographic boundaries of a planning district, the localities embracing at least 45 percent of the population within the district acting by their governing bodies may organize a planning district commission by written agreement. Any locality not a party to such charter agreement shall continue as a part of the planning district but, until such time as such locality elects to become a part of the planning district commission as hereinafter provided, shall not be represented in the composition of the membership of the planning district commission. Whenever a planning district is created which contains only two counties, the governing body of either county may organize a planning district commission in accordance with the provisions of this chapter if the governing body of the other county does not agree to organize such a planning district commission.

B. The charter agreement shall set forth:

1. The name of the planning district. An entity organized as a planning district commission under this act may employ the name "regional council" or "regional commission" as a substitute for the name "planning district commission."
2. The locality in which its principal office shall be situated.
3. The effective date of the organization of the planning district commission.
4. The composition of the membership of the planning district commission. At least a majority of its members shall be elected officials of the governing bodies of the localities within the district, or members of the General Assembly, with each county, city and town of more than 3,500 population having at least one representative. In any planning district other than planning district number 23, a town of 3,500 or less population may petition the planning district commission to be represented thereon. The planning district commission may, in its discretion, grant representation to such town by a majority vote of the members of the commission. Other members shall be qualified voters and residents of the district. In planning districts number 4 and 14, the membership may also include representatives of higher education institutions. Should the charter agreement, as adopted, so provide, an alternate may serve in lieu of one of the elected officials of each of the governing bodies of the participating localities.
5. The term of office of the members, their method of selection or removal and the method for the selection and the term of office of a chairman.
6. The voting rights of members. Such voting rights need not be equal and may be weighed on the basis of the population of the locality represented by the member, the aggregation of the voting rights of members representing one locality, or otherwise.
7. The procedure for amendment, for addition of other localities within the planning district which are not parties to the original charter agreement, and the withdrawal from the charter agreement by localities within the planning district electing to do so.

C. The governing body of any locality which is a member of the planning district commission may provide for compensation to be paid by it for its commission members, except for any full-time salaried employees of the locality. The amount of such compensation shall not exceed the amount fixed by the planning district commission.

(1968, c. 224, § 15.1-1403; 1970, cc. 303, 703; 1972, c. 595; 1973, c. 176; 1982, c. 660; 1989, c. 49; 1993, c. 838; 1995, cc. 732, 796; 1997, c. 587; 1998, cc. 668, 686; 2000, c. 984; 2005, c. 819.)

§ 15.2-4204. Disposition of earnings and assets of planning district commissions.

No part of the net earnings of any planning district commission organized under the provisions of this chapter shall inure to the benefit of, or be distributable to, any of its members, officers or other private persons, other than to its member localities as provided in this chapter. However, the commission may pay reasonable compensation for services rendered and make payments and distributions in furtherance of the purposes of a planning district commission as set forth in this chapter and in its charter and bylaws. Upon the dissolution or termination of any planning district commission, it shall, after paying or making provisions for the payment of its liabilities, distribute its assets to its member localities, pro rata, based upon the formula used to determine local government dues to the commission.

(1989, c. 178, § 15.1-1403.1; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4205. Powers of commission generally.

A. Upon organization of a planning district commission, pursuant to charter agreement, it shall be a public body corporate and politic, the purposes of which shall be to perform the planning and other functions provided by this chapter, and it shall have the power to perform such functions and all other powers incidental thereto.

B. Without in any manner limiting or restricting the general powers conferred by this chapter, the planning district commission may:

1. Adopt and have a common seal and to alter the same at pleasure.

2. Sue and be sued.

3. Adopt bylaws and make rules and regulations for the conduct of its business; however, a planning district commission shall not amend its budget once adopted during the applicable fiscal year except pursuant to an affirmative vote of the same number of the entire membership of the planning district commission required to adopt the budget.

4. Make and enter into all contracts or agreements, as it may determine, which are necessary or incidental to the performance of its duties and to the execution of the powers granted under this chapter.

5. Apply for and accept, disburse and administer, for itself or for member localities so requesting, loans and grants of money or materials or property at any time from any private or charitable source or the United States of America or the Commonwealth, or any agency or instrumentality thereof.

6. Exercise any power usually possessed by private corporations, including the right to expend such funds as may be considered by it to be advisable or necessary in the performance of its duties and functions.

7. Employ engineers, attorneys, planners, such other professional experts and consultants and such general and clerical employees as may be deemed necessary, and prescribe their powers and duties and fix their compensation.

8. Do and perform any acts and things authorized by this chapter through or by means of its own officers, agents and employees, or by contracts with any persons.

9. Execute instruments and do and perform acts or things necessary, convenient or desirable for its purposes or to carry out the powers expressly given in this chapter.

10. Create an executive committee which may exercise the powers and authority of the planning district commission under this chapter. The chairman of the planning district commission shall serve as a member and as the chairman of the executive committee. The composition of the remaining membership of the executive committee, the term of office of its members and any alternate members, their method of selection or removal, the voting rights of members, procedures for the conduct of its meetings, and any limitations upon the general authority of the executive committee shall be established by the bylaws of the planning district commission. Any planning district commission may establish such other special and standing committees, advisory, technical, or otherwise, as it deems desirable for the transaction of its affairs.

(1968, c. 224, § 15.1-1404; 1975, c. 83; 1986, c. 164; 1990, c. 722; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4206. Additional powers of planning district commissions.

Planning district commissions may, in addition to and not in limitation of all other powers granted by this chapter:

1. Acquire, lease, sell, exchange, donate and convey its projects, property or facilities in furtherance of the purposes of planning district commissions as set forth in this chapter;

2. Issue its bonds, notes or other evidences of indebtedness, whether payable solely out of the revenues and receipts derived or to be derived from the leasing, sale or other disposition or use of such projects, property or facilities or otherwise, for the purpose of carrying out any of its powers or purposes set forth in this chapter; and

3. As security for the payment of the principal of and premium, if any, and interest on any such bonds, notes or other evidences of indebtedness, mortgage and pledge its projects, property or facilities or any part or parts thereof and pledge the revenues therefrom or from any part thereof.

(1989, c. 178, § 15.1-1404.1; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4207. Purposes of commission.

A. It is the purpose of the planning district commission to encourage and facilitate local government cooperation and state-local cooperation in addressing on a regional basis problems of greater than local significance. The cooperation resulting from this chapter is

intended to facilitate the recognition and analysis of regional opportunities and take account of regional influences in planning and implementing public policies and services. Functional areas warranting regional cooperation may include, but shall not be limited to: (i) economic and physical infrastructure development; (ii) solid waste, water supply and other environmental management; (iii) transportation; (iv) criminal justice; (v) emergency management; (vi) human services; and (vii) recreation.

Types of regional cooperative arrangements that commissions may pursue include but are not limited to (i) the facilitation of revenue sharing agreements; (ii) joint service delivery approaches; (iii) joint government purchasing of goods and services; (iv) regional data bases; and (v) regional plans.

B. The planning district commission shall also promote the orderly and efficient development of the physical, social and economic elements of the district by planning, and encouraging and assisting localities to plan, for the future. If requested by a member locality or group of member localities and to the extent the commission may elect to act, the commission may assist the localities by carrying out plans and programs for the improvement and utilization of their physical, social and economic elements. The commission shall not, however, have a legal obligation to perform the functions necessary to implement the plans and policies established by it or to furnish governmental services to the district. Additionally, Planning District Commissions 1, 2, and 13 shall be designated as economic development organizations within the Commonwealth.

C. The authority of the commission includes the power, to the extent the commission may from time to time determine, when requested to do so by a member locality or group of member localities, (i) to participate in the creation or organization of nonprofit corporations to perform functions or operate programs in furtherance of the purposes of this chapter; (ii) to perform such functions and to operate such programs itself; (iii) to contract with nonprofit entities, including localities, performing such functions or operating such programs to provide administrative, management, and staff support, accommodations in its offices, and financial assistance; and (iv) to provide financial assistance, including matching funds, to interdistrict entities which perform governmental or quasi-governmental functions directly benefiting the commission's district and which are organized under authority of the Commonwealth or of the federal government.

D. Nothing herein shall be construed to permit the commission to perform functions, operate programs, or provide services within and for a locality if the governing body of that jurisdiction opposes its doing so.

(1968, c. 224, § 15.1-1405; 1972, c. 814; 1975, c. 381; 1984, c. 739; 1986, c. 164; 1991, c. 208; 1995, cc. 732, 796; 1997, c. 587; 1998, cc. 668, 686; 2009, c. 863.)

§ 15.2-4208. General duties of planning district commissions.

Planning district commissions shall have the following duties and authority:

1. To conduct studies on issues and problems of regional significance;
2. To identify and study potential opportunities for state and local cost savings and staffing efficiencies through coordinated governmental efforts;
3. To identify mechanisms for the coordination of state and local interests on a regional basis;
4. To implement services upon request of member localities;
5. To provide technical assistance to state government and member localities;
6. To serve as a liaison between localities and state agencies as requested;
7. To review local government aid applications as required by § 15.2-4213 and other state or federal law or regulation;
8. To conduct strategic planning for the region as required by §§ 15.2-4209 through 15.2-4212;
9. To develop regional functional area plans as deemed necessary by the commission or as requested by member localities;
10. To assist state agencies, as requested, in the development of substate plans;

11. To participate in a statewide geographic information system, the Virginia Geographic Information Network, as directed by the Department of Planning and Budget; and

12. To collect and maintain demographic, economic and other data concerning the region and member localities, and act as a state data center affiliate in cooperation with the Virginia Employment Commission.

(1995, cc. 732, 796, § 15.1-1405.1; 1997, c. 587; 1998, cc. 668, 686.)

§ 15.2-4209. Preparation and adoption of regional strategic plan.

A. Except in planning districts in which regional planning is conducted by multi-state councils of government, each planning district commission shall prepare a regional strategic plan for the guidance of the district. The plan shall concern those elements which are of importance in more than one of the localities within the district, as distinguished from matters of only local importance. The plan shall include regional goals and objectives, strategies to meet those goals and objectives and mechanisms for measuring progress toward the goals and objectives. The strategic plan shall include those subjects necessary to promote the orderly and efficient development of the physical, social and economic elements of the district such as transportation, housing, economic development and environmental management. The plan may be divided into parts or sections as the planning district commission deems desirable. In developing the regional strategic plan, the planning district commission shall seek input from a wide range of organizations in the region, including local governing bodies, the business community and citizen organizations.

B. Before the strategic plan is adopted, it shall be submitted to the Department of Housing and Community Development and to the governing body of each locality within the district for a period of not less than thirty days prior to a hearing to be held by the planning district commission thereon, after notice as provided in § 15.2-2204. Each such local governing body shall make recommendations to the planning district commission on or before the date of the hearing with respect to the effect of the plan within its locality. The Department of Housing and Community Development shall notify the planning district commission prior to the hearing as to whether the proposed strategic plan conflicts with plans of adjacent planning districts.

C. Upon approval of the strategic plan by a planning district commission after a public hearing, it shall be submitted to the governing body of each locality (excluding towns of less than 3,500 population unless members of the commission) within the district for review and possible adoption. The plan shall become effective with respect to all action of a planning district commission upon approval by the planning district commission. The plan shall not become effective with respect to the action of the governing body of any locality within the district until adopted by the governing body of such locality.

D. The adopted strategic plan shall be submitted within thirty days of adoption to the Department of Housing and Community Development for information and coordination purposes.

(1968, c. 224, § 15.1-1406; 1976, c. 760; 1981, c. 315; 1995, cc. 732, 796; 1997, c. 587; 1998, cc. 668, 686.)

§ 15.2-4210. Commission to act only in conformity with regional strategic plan.

When the strategic plan becomes effective as the district plan, the planning district commission shall not, except as provided in the plan, establish any policies or take any action which, in its opinion, is not in conformity with the plan.

(1968, c. 224, § 15.1-1407; 1995, cc. 732, 796; 1997, c. 587; 1998, cc. 668, 686.)

§ 15.2-4211. Amendment of regional strategic plan.

The strategic plan may be amended in the same manner as provided for the original approval and adoption of the plan. However, if the planning district commission determines that a proposed amendment has less than districtwide significance, such amendment may be submitted only to the governing bodies of those localities which the planning district commission determines to be affected. The amended strategic plan shall be submitted within thirty days of amendment to the Department of Housing and Community Development.

(1968, c. 224, § 15.1-1408; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4212. Review of regional strategic plan by commission.

At least once every five years the regional strategic plan shall be revised and formally approved by the planning district commission. The revised plan shall not become effective with respect to the action of the governing body of any locality within the district until adopted by the governing body of such locality.

(1968, c. 224, § 15.1-1409; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4213. Commission to be informed of applications for state or federal aid by local governing bodies.

In each planning district in which a planning district commission has been organized, the governing body of each locality shall make available to the planning district commission a summary of applications to agencies of the state or federal government for loans or grants-in-aid for local projects. Submission of the summary of applications is for informational purposes only, unless otherwise directed by state or federal regulations or laws.

(1968, c. 224, § 15.1-1410; 1972, c. 599; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4214. Cooperation and consultation with other agencies.

A planning district commission may cooperate with other planning district commissions, councils of governments, or the legislative and administrative bodies and officials of other districts or localities within or outside a district, so as to coordinate the planning, development and services of a district with the plans and services of other districts and localities and the Commonwealth. A planning district commission may appoint committees and adopt rules to effect such cooperation. A planning district commission shall also cooperate with the Department of Housing and Community Development and use advice and information furnished by such Department and by other state and federal officials, departments and agencies. Such Department and such officials, departments and agencies having information, maps and data pertinent to the planning and development of a district may make the material, together with services and funds, available for use of a planning district commission.

All agencies of the Commonwealth shall notify the Department of Housing and Community Development prior to engaging in planning activities which will require planning district commission participation. State agencies are encouraged to consult with planning district commissions in the development of regional plans and services and for data collection.

(1968, c. 224, § 15.1-1411; 1976, cc. 488, 760; 1977, c. 613; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4215. Annual report required.

Each planning district commission shall submit an annual report by September 1 to its member local governments and the Department of Housing and Community Development in accordance with a format prescribed by the Department. The annual report shall contain at a minimum a description of the activities conducted by the planning district commission during the preceding fiscal year, including how the commission met the provisions of this chapter, and information showing the sources and amounts of funding provided to the commission. The Department of Housing and Community Development shall summarize the annual reports in a report to be distributed in accordance with § 36-139.6.

(1995, cc. 732, 796, § 15.1-1411.1; 1997, c. 587.)

§ 15.2-4216. State aid.

A. Upon the organization of a planning district commission, it shall be entitled to receive state financial support to assist it in carrying out its purposes. Such state aid shall be in an amount as provided in the general appropriations act. In order to be allocated such state aid, each planning district commission shall prepare and submit an annual report, as required in § 15.2-4215, which details its compliance with the provisions of this chapter, and an annual work program of activities proposed for the next fiscal year. The fiscal year of the planning district commission shall end June 30.

B. If two planning districts are merged pursuant to § 15.2-4221, the new district shall be entitled to receive the combined amount of aid to which the two districts it replaced separately would have been entitled for five years from the effective date of the merger.

(1968, c. 224, § 15.1-1412; 1977, c. 613; 1985, c. 127; 1990, c. 722; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4217. Regional Cooperation Incentive Fund created; administration thereof.

A. There is hereby created a Regional Cooperation Incentive Fund for the purpose of encouraging inter-local strategic and functional area planning and other regional cooperative activities. The Fund shall be administered by the Department of Housing and Community Development. Fund availability is subject to the Appropriation Act.

B. From time to time the General Assembly and the Governor may designate specific functional areas or activities which are to be given highest priority for funding, including but not limited to economic development, criminal justice, solid waste management, water supply, emergency management and transportation.

C. Disbursements from the Regional Cooperation Incentive Fund shall be made on a matching grant basis to planning district commissions. The Department of Housing and Community Development shall promulgate regulations for the administration of the funds, including application forms, eligibility requirements and terms and duration of grants. In establishing regulations, the following criteria shall be met:

1. The planning district commission or member localities must provide, at a minimum, a twenty-five percent match to the grant; and
2. Any project for which a grant is sought shall use private initiative and enterprise insofar as feasible, and emphasize coordination of available governmental and private financial and technical resources.

D. The Department of Housing and Community Development shall require periodic reports from grant recipients concerning progress of the project and the use of funds.

(1995, cc. 732, 796, § 15.1-1412.1; 1997, c. 587.)

§ 15.2-4217.1. Specialized Transportation Incentive Fund.

The Specialized Transportation Incentive Fund (the "Fund") is established and shall be used to assist participating planning districts in the development of coordinated specialized transportation plans and projects. In order to be eligible to receive monies from the Fund, a planning district commission or single locality shall establish, in consultation with its metropolitan planning organization if one exists, an advisory transportation coordination committee and shall submit to the Disability Commission a plan for cost-effective coordination of specialized transportation services in the planning district or in localities within the planning district. Single localities may appoint an advisory transportation coordinating committee independent of the planning district commission and receive specialized transportation incentive funds if the locality is located in a regional planning district in which all other localities are recipients of the federal funds and subject to the provisions of Title II of the Americans with Disabilities Act, Public Law 101-336 (42 U.S.C. § 12131 et seq.). The advisory transportation coordination committee shall guide planning for the coordination and administration of specialized transportation with human service agencies, participating public transportation systems and, where appropriate, with private for-profit and nonprofit transportation providers. Advisory transportation coordination committees shall be composed of, but not limited to, elderly and disabled persons, providers of specialized transportation systems, participating public transportation systems, and local private for-profit and nonprofit transportation providers. Localities and public transportation systems subject to Title II of the Americans with Disabilities Act, Public Law 101-336 (42 U.S.C. § 12131 et seq.), shall not be required to participate in coordinated specialized transportation plans, but may participate at their option.

(2003, c. 454.)

§ 15.2-4218. Local governing bodies authorized to appropriate or lend funds.

The governing bodies of the localities within a planning district are authorized to appropriate or lend funds to the planning district commission.

(1968, c. 224, § 15.1-1413; 1997, c. 587.)

§ 15.2-4219. Exemption of commission from taxation.



The planning district commission shall not be required to pay any taxes or assessments upon any project or upon any property acquired or used by it or upon the income therefrom. For purposes of subdivision 4 of § 58.1-609.1, a planning district commission is deemed a "political subdivision of this Commonwealth" as the term is used in that section.

(1968, c. 224, § 15.1-1415; 1993, c. 310; 1997, c. 587.)

§ 15.2-4220. Dual membership authorized.

Any locality which is a member of a planning district commission may become a member of an additional planning district commission upon such terms and conditions as mutually agreed to by the locality and the additional planning district commission. The locality shall notify the Department of Housing and Community Development of its membership status in the additional planning district commission within thirty days of becoming a member. Whenever a state-directed activity is conducted by all the planning district commissions, the planning district boundaries identified by the Department of Housing and Community Development shall be used, unless alternative boundaries are agreed to by the localities and the planning district commissions affected. No additional state financial support shall be paid due to a locality becoming a member of an additional planning district commission.

(1985, c. 109, § 15.1-1416; 1988, c. 263; 1991, c. 35; 1993, c. 797; 1994, c. 650; 1995, cc. 732, 796; 1997, c. 587.)

§ 15.2-4221. Merger of two planning district commissions.

The commissions of any two planning districts and a majority of the governing bodies of the localities comprising each district, upon finding that the community of interest, ease of communications and transportation, and geographic factors and natural boundaries among the localities of the two districts are such that the best interest of the localities would be served, may by resolutions concurrently adopted vote to merge into one district and request the Department of Housing and Community Development to declare the districts so merged. Upon such declaration, the commissions of the two districts shall be merged into one commission. The commission of the new district thereupon shall organize as provided in § 15.2-4203; however, nothing shall prevent the commissions of the two districts which are to be merged from agreeing to the terms of such organization prior to their vote to merge.

(1990, c. 722, § 15.1-1416.1; 1997, c. 587.)

§ 15.2-4222. Inconsistent laws inapplicable.

All other general or special laws inconsistent with any provisions of this chapter are hereby declared to be inapplicable to the provisions of this chapter.

(1968, c. 224, § 15.1-1452; 1997, c. 587.)

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