

# 2018 LOUDOUN COUNTY TAX EXEMPTION APPLICATION

For Real and/or Personal Property

GOVERNMENT CENTER  
1 Harrison St. SE 1<sup>ST</sup> Floor  
Leesburg, VA 20175-3102

**Robert S. Wertz, Jr., Commissioner of the Revenue**  
P. O. Box 8000, MSC 32, Leesburg, VA 20177-9804  
(703) 737-8557  
Email: [trcor@loudoun.gov](mailto:trcor@loudoun.gov)

LOUDOUN TECH CENTER  
21641 Ridgetop Cir. Ste. 100  
Sterling, VA 20166-6597

## Filing Deadlines

**Exemption by Designation: APRIL 2, 2018**

**Exemption by Classification: DECEMBER 31, 2018**

This application is for use by nonprofit organizations seeking exemption from taxes on property used for religious, charitable, patriotic, historical, benevolent, cultural, or Public Park and playground purposes only. The application and supporting documents are considered public information and will be made available for public review during the application process. Please complete the application in its entirety and mail it to the Commissioner of the Revenue's Leesburg address. Questions that cannot be answered within the space provided may be answered by attaching additional sheets to this application. Failure to answer all questions and/or provide required documentation may result in a delay in processing the application. The application must be signed by a duly authorized officer, director or member who is knowledgeable as to the organization's activities and operations, and who can attest to the accuracy of the information provided. A written notification of determination will be mailed to the applicant after the application and all supporting documentation have been reviewed.

Applications from nonprofit organizations that are not eligible for property tax exemption by classification pursuant to § 58.1-3600 *et seq.* of the *Code of Virginia* may be forwarded to the Board of Supervisors for consideration for exemption by designation. In the event that the Board of Supervisors wishes to move forward with the adoption of a resolution granting a property tax exemption by designation, a public hearing will be held to allow citizen input. The cost of publishing the notice of the hearing will be the responsibility of the applying organization. Unless and until an organization has been notified that it is exempt from property taxes, the organization is instructed to continue filing all appropriate tax documents and returns, and continue to pay all taxes in a timely fashion. Failure to file required returns may result in an assessment of penalties or loss of eligibility, if an exemption is not granted. As part of our review, it may be necessary to request and review additional records. If you have any questions regarding the application for exemption process, please call (703) 737-8557.

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<b>Organization's Name</b>				
<b>Organization's Federal Identification Number</b>		_ _ - _ _ _ _ _	<b>Date Organization Began Operations in Loudoun County</b>	_ _ / _ _ / _ _ _ _
<b>Contact's Name</b>		<b>Phone Number</b>	( _ _ _ _ ) _ _ _ - _ _ _ _	
<b>Contact's Title</b>		<b>E-mail Address</b>		
<b>Mailing Address</b>				
	<i>Street Address or P.O. Box</i>	<i>City/Town</i>	<i>State</i>	<i>Zip Code</i>
<b>Loudoun Location</b>				
	<i>Street Address (No P.O. Box)</i>	<i>City/Town</i>	<i>State</i>	<i>Zip Code</i>

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


**2. Briefly describe the services provided to the residents of Loudoun County by the organization?**


**3. What is the organization's federal tax designation?**

501(c)(3)   
  501(c)(4)   
  501(c)(6)   
  501(c)(7)   
  Other: \_\_\_\_\_

**4. Please provide a detailed list of all real estate, tangible personal property, or vehicles owned by the Organization for which Loudoun County property tax exemption is sought.**

REAL ESTATE			
Property Identification Number (PIN)	Property Address	Date property used exclusively for non-profit purposes	Use of Property

  

TANGIBLE PERSONAL PROPERTY <small>(e.g., computer equipment, furniture and fixtures, etc.)</small>			
Description	Location as of January 1 <sup>st</sup>	Year Acquired	Original Cost

**VEHICLE PERSONAL PROPERTY**

Vehicle Identification Number (VIN)	Year Acquired	Purchase Price	Vehicle Year	Vehicle Make	Location where vehicle is normally garaged, docked or parked	Is the vehicle exclusively for the organization's nonprofit purpose?
						<input type="checkbox"/> Yes <input type="checkbox"/> No
						<input type="checkbox"/> Yes <input type="checkbox"/> No
						<input type="checkbox"/> Yes <input type="checkbox"/> No

**CATEGORY OF EXEMPTION**

If the Organization is included in the any of the categories listed below in Question 5, please check the appropriate box and skip to the last page of the application. Complete the Appointment of Representative statement, if applicable, and sign the application acknowledging the accuracy of the data provided. Submit the application along with a copy of the IRS Tax Exempt Status Determination Letter and a Copy of Board minutes authorizing signatory to file the application on the organization's behalf.

If the organization does not fit any of the categories, please skip Question five (5) and continue to Question six (6). Complete the application in its entirety. Failure to complete the application and provide the necessary documents may result in a delay in processing the application.

**5. Please select a Category of Exemption if applicable.**

<input type="checkbox"/> Church/Religious Body	<input type="checkbox"/> Museum
<input type="checkbox"/> Institution of Learning	<input type="checkbox"/> College Alumni Association or Foundation
<input type="checkbox"/> Park/Playground	<input type="checkbox"/> Non-Profit Cemetery
<input type="checkbox"/> American National Red Cross	<input type="checkbox"/> Society for Prevention of Cruelty to Animals
<input type="checkbox"/> Auxiliaries of Veterans of World War I	<input type="checkbox"/> Boys Scouts and Girl Scouts of America
<input type="checkbox"/> 4-H Club/Future Farmers of America, Inc. /Future Homemakers of America, Inc. /Future Business Leaders of America	<input type="checkbox"/> Volunteer fire department or rescue squad
	<input type="checkbox"/> Young Men's Christian Association or similar religious organization

**6. Please list salaries or other compensation, if any, received by the organization's officers, directors and Board members and three highest paid employees. Attach additional sheets if necessary.**

Name	Title	Annual Compensation

**7. What is the dollar value of the services provided by the organization last calendar year? What was the source of funds in percentages for last calendar year for each of the following categories?**

Dollar Value of Services Provided	Cash Contributions	In-kind Material services	Local	State	Federal Funds or Grants
\$	%	%	%	%	%

<b>8. Does the organization have a current alcoholic beverage license for serving alcoholic beverages issued by the Virginia Beverage Control (ABC) Board for use on the property listed on this application?</b>
<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>9. Does the organization engage in any activities unrelated to the purpose for which it was established?</b>
<input type="checkbox"/> Yes <input type="checkbox"/> No, If yes, please describe:
<b>10. Does the organization have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin?</b>
<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>11. Does any part of the earnings of the organization inure to the benefit of any individual?</b>
<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>12. Is the organization involved in carrying on propaganda, or otherwise attempting to influence legislation?</b>
<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>13. Does the organization participate or intervene in any political campaign on behalf of any candidate for public office?</b>
<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>14. Does the organization provide services exclusively to Loudoun County residents?</b>
<input type="checkbox"/> Yes <input type="checkbox"/> No, If no, please list other localities where those residents receiving services reside:
<b>15. Please provide copies of the following documents along with the completed application.</b>
a. IRS Tax Exemption Status Determination Letter
b. IRS forms 990/990T for two prior years
c. Income and Expense statement for two prior years
d. Certificate of Good Standing from the Virginia State Corporation Commission
e. Mission Statement
f. Articles of Incorporation, including amendments thereto
g. Current alcoholic beverage license issued by Virginia Alcoholic Beverage Control, if any
h. Pamphlets, brochures, weekly bulletins or any literature that describes the religious, charitable, patriotic historical, benevolent, cultural, public park or playground purposes of the organization
i. Copy of Board minutes authorizing signatory to file application on organization's behalf
j. Statement of Justification describing the organization, its services, and why Loudoun County should Consider granting it a tax exemption <i>(maximum 3 pages in length)</i>
<b>16. Describe how the property requested for exemption is currently used and how it will be used in the future.</b>

<b>17. Please provide the following fiscal impact information:</b>	
a. Total number of persons employed by the organization as of December 31, 2017	
b. Number of employees residing in Loudoun County as of December 31, 2017	
c. Place of residence of other employees as of December 31, 2017	
d. Average annual income ( <i>all employees</i> ) during 2017	
e. Average annual income ( <i>employees residing in Loudoun County</i> ) during 2017	
<b>18. Describe the extent to which services provided by the applicant organization directly benefit Loudoun residents and businesses.</b>	
<b>19. If not specifically identified in the financial statements provided with this application, please state the annual amount spent by the applicant during the preceding two fiscal years for the following purposes.</b>	
Fiscal Year Period	From ___/___/_____ to ___/___/_____
Marketing or Promotion \$	Government Relations \$
Fiscal Year Period	From ___/___/_____ to ___/___/_____
Marketing or Promotion \$	Government Relations \$

<b>APPOINTMENT OF REPRESENTATIVE</b> <i>(Not required, complete only if you wish to appoint a representative)</i>	
I hereby appoint _____ whose telephone number is _____ and mailing address is _____ to represent the organization during the tax exemption application process this year. I hereby give permission to Commissioner of the Revenue employees to discuss this application with the organization's representative and agree to provide the necessary information should the organization's appointed representative fails to do so.	

<b>DECLARATION</b>	
<i>By my signature, I willfully declare that the information provided is true, correct, and complete, and I am authorized to file this application on behalf of the organization.</i>	
<i>I acknowledge that the application and supporting documents are considered public information and will be available for public review during the application process.</i>	
<i>I further certify that any change in the use of any property listed in this application will result in immediate notification to the Office of the Commissioner of the Revenue since it may affect the property's tax status.</i>	
_____	_____
<i>Authorized Signatory for Organization</i>	<i>Date</i>

<b>FOR OFFICE USE ONLY</b>			
<i>Date Received:</i>		<i>Total Assessed Value</i>	<i>Total Taxes</i>
<i>Real Estate:</i>			
<i>Vehicle Personal Property:</i>			
<i>Other Tangible Personal Property:</i>			