

2024 LOUDOUN COUNTY TAX EXEMPTION APPLICATION

For Real and/or Personal Property

MAILING ADDRESS

P O Box 8000, MSC 32
Leesburg, VA 20177-9804

Robert S. Wertz, Jr., Commissioner of the Revenue

1 Harrison St. SE 1st Floor, Leesburg, VA 20175
(703) 737-8557 trcor@loudoun.gov

LOUDOUN TECH CENTER

46000 Center Oak Plaza
Sterling, VA 20166

Filing Deadlines

Exemption by Designation: APRIL 1, 2024

Exemption by Classification: JANUARY 1, 2025

General Information

This application is for use by nonprofit organizations seeking an 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. 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. 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.

If granted, an exemption by Designation from the Board of Supervisors will become effective **January 1, 2025**.

Instructions

Please complete the application in its entirety and mail it to the Commissioner of the Revenue's mailing address shown above. 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. 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.

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Organization's Name					
Organization's Federal Identification Number				Date Organization Began Operations in Loudoun County	
Contact's Name and Title				Phone Number	
Website		E-mail Address			
Mailing Address					
		<i>Street Address or P.O. Box</i>		<i>City/Town</i>	<i>State</i>
					<i>Zip Code</i>
Loudoun Location					
		<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?

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2. Describe the services provided to the residents of Loudoun County by the organization.

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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

(*Please provide documentation supporting the date the property began being used exclusively for nonprofit purposes.)

Property Identification Number (PIN)	Property Address	Date*	Use of Property

TANGIBLE PERSONAL PROPERTY

(e.g., computer equipment, furniture and fixtures, etc.)

Description	Location as of January 1 st	Year Acquired	Original Cost

VEHICLE PERSONAL PROPERTY

Vehicle Identification Number (VIN)	Year Acquired	Purchase Price	Vehicle Year	Vehicle Make	Jurisdiction where vehicle is normally garaged or parked	Is the vehicle used 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 in Question 5 below, 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 information provided. Submit the application along with a copy of the IRS Tax Exempt Status Determination and a copy of board minutes or bylaws which authorize signatory authority to the application.

If the organization does not fit any of the categories listed in Question 5 below, please skip to Question 6 and complete the remainder of 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"/> Institution of Learning <input type="checkbox"/> Park/Playground <input type="checkbox"/> Hospitals	<input type="checkbox"/> Museum <input type="checkbox"/> Nonprofit Cemetery <input type="checkbox"/> Boys Scouts and Girl Scouts of America <input type="checkbox"/> Volunteer Fire Department or Rescue Squad
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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
\$	%	%	%	%	%

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?					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
9. Does the organization engage in any activities unrelated to the purpose for which it was established?					
<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please describe:					
10. Does the organization have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, sexual orientation, gender identity or national origin?					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
11. Does any part of the earnings of the organization inure to the benefit of any individual?					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
12. Is the organization involved in carrying on propaganda, or otherwise attempting to influence legislation?					
<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please describe:					
13. Does the organization participate or intervene in any political campaign on behalf of any candidate for public office?					
<input type="checkbox"/> Yes <input type="checkbox"/> No					
14. Does the organization provide services exclusively to Loudoun County residents?					
<input type="checkbox"/> Yes <input type="checkbox"/> No If no, please answer Question 15.					
15. What percentage of services are provided to residents in each locality (please name the other localities) the organization serves?					
Loudoun	Other: _____	Other: _____	Other: _____	Other: _____	Total
%	%	%	%	%	%
16. Please provide copies of the following documents along with the completed application.					
a. IRS Tax Exemption Status Determination					
b. IRS forms 990/990T for two prior years					
c. Income and Expense statements 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 applicable					
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 or bylaws which authorize signatory authority to this application					
j. Statement of Justification describing the organization, its services and why Loudoun County should consider granting a tax exemption <i>(maximum 3 pages in length)</i>					

17. Describe how the real and/or personal requested for exemption is currently used and how it will be used in the future.

18. Please provide the following fiscal impact information:

a. Total number of persons employed by the organization as of December 31, 2023:

b. Number of employees residing in Loudoun County as of December 31, 2023:

c. Place(s) of residence of other employees as of December 31, 2023:

d. Average annual income of all employees during 2023:

e. Average annual income of employees residing in Loudoun County during 2023:

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.

Fiscal Year Period (MM/DD/YYYY)

From

to

Marketing or Promotion \$

Government Relations \$

Fiscal Year Period (MM/DD/YYYY)

From

to

Marketing or Promotion \$

Government Relations \$

APPOINTMENT OF REPRESENTATIVE

(Not required, complete only if you wish to appoint a representative)

I hereby appoint _____ whose telephone number is _____

_____, mailing address is _____ and

email 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 fail to do so.

DECLARATION

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 acknowledge that the application and supporting documents are considered public information and will be available for public review during the application process.

I further certify that I will immediately notify the Office of the Commissioner of the Revenue of any change in the use of any property listed in this application since it may affect the property's tax status.

Additionally, I agree to notify the Office of the Commissioner of the Revenue if my organization acquires or disposes of any real or personal property after the submission of this application.

Authorized Signatory for Organization

Date