

**BOARD OF SUPERVISORS MINUTES**

**JULY 23, 2019**

At a Worksession of the Orange County Board of Supervisors held on Tuesday, July 23, 2019, beginning at 4:00 p.m., in the Meeting Room of the Gordon Building, 112 West Main Street, Orange, Virginia. Present: James K. White, Chairman; James P. Crozier, Vice Chairman; R. Mark Johnson; S. Teel Goodwin; and Lee H. Frame. Also present: R. Bryan David, County Administrator; Thomas E. Lacheney, County Attorney; and Alyson A. Simpson, Chief Deputy Clerk.

RE: REAL ESTATE & PERSONAL PROPERTY TAX EXEMPTIONS FOR NON-PROFIT ORGANIZATIONS

Glenda Bradley, Assistant County Administrator for Management Services, summarized the discussion previously conducted with the Board on May 14, 2019, regarding requests for real estate and personal property tax exemptions for non-profit organizations. She reminded the Board that State Code addressed exemptions by either classification or designation, and the type of organization and use of the subject property determined the appropriate exemption.

Ms. Bradley indicated that, following the previous discussion with the Board, she developed a written procedure and forms to be used when applying for and renewing tax exemptions. The procedure and forms were presented to the Board for discussion and consideration.

Discussion ensued among the Board regarding: requiring the same renewal request from all organizations, regardless of how the exemption was initially granted; requiring all organizations to apply for an exemption and follow the renewal requirements; modifications desired to the application and renewal forms; electronic storage of forms and documentation; ability to apply for an exemption electronically; generating a report to make the Board aware of annual changes in exemptions; consistency in requiring the application and renewal form for all requests; requirements to consider as defined in State Code; and clarifying the required considerations versus optional questions.

By consensus, the Board directed staff to revise the proposed form(s) for the application and renewal of real estate and personal property tax exemptions for non-profit organizations, to be presented for consideration at a future meeting.

RE: ADJOURN

The Board concluded its Worksession and continued to its Regular Meeting at 4:37 p.m.

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James K. White, Chairman

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R. Bryan David, County Administrator