

December 6, 1995 (Regular Day Meeting)  
(Page 29)

pursuing its mission, which this Board is a part of. The County is not collecting taxes from JABA now, except for the raw land it owns, and it seems silly to be taxing that real estate and then giving them money. Right now they are not paying this and yet they are going to create a new facility, which is going to become an additional cost to them. Because of their mission, what they do for the community, and this Board's relationship with them, it makes sense to grant them a tax exemption for the facility. Initially, he did not support it as evidenced by Mrs. Humphris' concerns, but, upon reflection, it does make sense, and he will support the motion.

Mr. Davis asked if it is the Board's intent to grant JABA tax-exempt status for this piece of property only, because the general approval would be to grant tax-exempt status for any property owned by JABA now or it might acquire in the future. Conditions could be recommended to the General Assembly. One condition used in other localities is to limit it to a specific piece of property or a specific use. Mr. Marshall said the intent of his motion was for this single piece of property. Mrs. Thomas concurred that this is what the banks are concerned about. Mr. Davis then asked if the Board would want a resolution that would limit tax exemption to this one piece of property identified for this center. Mr. Martin agreed that is what he had been discussing.

Mr. Perkins said since JABA is a regional entity, how does this Board balance the tax-exempt status against what other localities will be contributing to JABA? There will be citizens from other localities using the center. Mr. Tucker said that is difficult to discern, because it could change daily. He does not know how to balance it on a regional basis. Mr. Perkins asked if there is some way the loss of tax revenues can be identified. Mr. Tucker said staff tries to bring that forward in a budgetary discussion on any properties where the County is providing tax exemption. Staff also reminds the agencies of their tax exempt status. Mr. Bowerman said that should be counted as Albemarle County's contribution when other governments look at the contribution Albemarle makes.

Mr. Perkins asked if the County Attorney had researched whether a tax-exempt status can be revoked. Mr. Davis said it would require an Act of the General Assembly to revoke it, and he has never seen one done, but he thinks it could be legally done.

Mrs. Thomas said if this request is granted, she hopes staff will make the tax exempt status of organizations evident in the budget. Mr. Tucker said that is a good point and it can be made a part of every budget.

Mrs. Humphris said it gives her no pleasure to oppose this request. She is just being consistent with her own thinking and with her past votes on issues like this.

Mr. Perkins said he voted against Our Lady of Peace because he felt that was a private, for-profit entity, but he will support this request.

There being no further discussion, roll was called, and the motion carried by the following recorded vote:

AYES: Mrs. Thomas, Mr. Bowerman, Mr. Marshall, Mr. Martin and Mr. Perkins.  
NAYS: Mrs. Humphris.

Agenda Item No. 12b. Public Hearing pursuant to Va. Code Section 15.1-504 for the purpose of considering a resolution which would set a policy for future requests from nonprofit organizations for exemption from taxation of real property.

Mr. Tucker asked if the Board wanted to adopt the resolution setting out a general policy for tax exempt requests.

Mrs. Thomas felt it might be helpful to have a resolution like this. It says "compelling circumstances," which leaves it up to the Board as to when something is a compelling circumstance. If the staff would find it helpful to have something like this when dealing with applicants, she is willing to move that it be adopted. It is the same as the one used by the City, and could help in the Board's efforts to be consistent in dealing with applicants when there are joint budget meetings with the City. Mrs. Thomas then offered

December 6, 1995 (Regular Day Meeting)  
(Page 30)

motion to approve the resolution as presented to the Board. The motion was seconded by Mrs. Humphris.

Mr. Martin felt that sometimes the Board gets too much into trying to have a rule or a plan so the Board can just act like robots. He just thinks that "if something is not broken, just leave it alone." He does not think anything is broken in this case.

Mrs. Thomas said that is why she said if the staff thinks it would be helpful she is willing to offer the motion. Evidently, staff thinks it would be helpful, of they would not have proposed it to the Board. Mrs. Humphris felt it would be guidance to the staff. The Board would still be making the decisions. It is important because the number of requests for resolutions supporting tax exemption are likely to increase in times of budget cuts. Mrs. Thomas felt the Board will be hit with an increased number just because some entities are going to move out of the city into the county. Mr. Bowerman said he did not think it will make any difference. He feels that any organization compelled to pursue tax exemption is going to do it in spite of the resolution. Mr. Marshall agreed. Mr. Tucker said this resolution will require the staff to make an analysis and identify compelling reasons for the request.

With no further comments, roll was called, and the motion carried by the following recorded vote:

AYES: Mrs. Thomas, Mr. Bowerman, Mrs. Humphris, Mr. Marshall and Mr. Perkins.  
NAYS: Mr. Martin.

#### R E S O L U T I O N

**WHEREAS**, the Virginia General Assembly requires qualifying entities desiring property tax exemptions under state law to first seek a resolution of support from the local governing body, and

**WHEREAS**, the number of requests to the Board of County Supervisors for such resolutions supporting tax exemptions are likely to increase in these times of budget cuts, and

**WHEREAS**, many of the applicants seeking such tax relief already are subsidized by the county through its regular budget funding, and

**WHEREAS**, this Board, to be fair and orderly in its treatment of all organizations, both those that have been granted property tax exemptions under Virginia law, and those which do not have property tax exemptions, would prefer that most of all of its subsidies be analyzed as part of the budget process rather than piecemeal during the entire fiscal year through the tax exempt process.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of County Supervisors shall not adopt resolutions supporting tax exempt status for organizations under state law unless there are compelling circumstances,

**BE IT FURTHER RESOLVED** that during its annual budget process this Board will take into account whether a funding applicant has a property tax exemption, and if so, its nature and extent, and then shape the aggregate County funding amount accordingly, all with the goal of treating every applicant fairly.

Agenda Item No. 13. Tourism Council Presentation.

Ms. Sandy Greenwood said she was present to give an update of activities of the Tourism Council. Mr. Bryan Elliot will give a financial report on tourism dollars. The next portion will be how the tourism dollar travels through the community and why it benefits all. She will then give a report on what the Council has been doing and what the committee goals are. Their mission statement is: "The Council is organized to provide business leadership, to enhance the ecumenic climate of our regional tourism industry, and to promote cooperation, coordination and communication within the regional tourism industry, between the industry, the County/City/State governments and the citizens in this jurisdiction, to facilitate cooperation and cross-