

**BOARD OF SUPERVISORS
COUNTY OF KING GEORGE VIRGINIA
O-08-25**

At the regular meeting of the Board of Supervisors of the County of King George, in the Boardroom of the Revercomb Building in King George, Virginia, on the 15th day of July, 2025:

Present:	Vote:
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Cathy Binder	Aye
Terrence "T.C." Collins	Aye
William S. Davis	Aye
Kenneth A. Stroud	Aye
David D. Sullins	Aye

Motion was made by Supervisor Stroud, seconded by Supervisor Sullins, which carried 5-0 to adopt the following Ordinance:

TAX EXEMPTION FOR CHARITABLE ENTITIES BY DESIGNATION

- (a) Pursuant to article X, subsection 6(a)(6) of the Constitution of Virginia, as amended, on and after January 1, 2003, this county is authorized to exempt from taxation, by designation or classification, real and/or personal property owned by a nonprofit organization that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes.
- (b) The ordinance amendment that grants exemption to any organization 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.
- (c) In granting tax exemptions, the Board shall consider the following factors:
 - (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) Pursuant to Code of Virginia, § 58.1-3651(B)(8), any other criteria, facts and circumstances that the Board deems pertinent to the adoption of an ordinance granting a tax exemption.

- (d) The Board shall adhere to all notice requirements as proscribed by § 58.1-3651
- (e) The Board shall collect the cost of publication from the organization requesting the property tax exemption.
- (f) An exemption by designation may be revoked in accordance with the provisions of Code of Virginia, § 58.1-3605.

Attest:



Matthew J. Smolnik
County Administrator



William S. Davis
Chairman

Approved as to form:



Richard H. Stuart, P.C.
Interim County Attorney