

1971

July
01

Constitution of Virginia
ARTICLE X
Taxation and Finance
Section 6. Exempt property.

(a) Except as otherwise provided in this Constitution, the following property and no other shall be exempt from taxation, State and local, including inheritance taxes:

(6) Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes, as may be provided by classification or designation by an ordinance adopted by the local governing body and subject to such restrictions and conditions as provided by general law.

The amendment ratified November 5, 2002 and effective January 1, 2003—In paragraph (6), after "designation by", deleted "a three-fourths vote of the members elected to each house of the General Assembly" and added "an ordinance adopted by the local governing body". After "conditions as" deleted "may be prescribed" and added "provided by general law".

(f) Exemptions of property from taxation as established or authorized hereby shall be strictly construed; provided, however, that all property exempt from taxation on the effective date of this section shall continue to be exempt until otherwise provided by the General Assembly as herein set forth.

2001

2001 JAN
01

Virginia Code

§58.1-3651. Property exempt from taxation by classification or designation by ordinance adopted by local governing body on or after January 1, 2003.

A. Pursuant to subsection 6 (a) (6) of Article X of the Constitution of Virginia, on and after January 1, 2003, any county, city, or town may by designation or classification exempt from real or personal property taxes, or both, by ordinance adopted by the local governing body, the real or personal property, or both, owned by a nonprofit organization that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes. The ordinance 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. No exemption shall be provided to any organization that has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin.

B. Any ordinance exempting property by designation pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town where the real property is located. The notice shall include the assessed value of the real and tangible personal property for which an exemption is requested as well as the property taxes assessed against such property. The public hearing shall not be held until at least five days after the notice is published in the newspaper. The local governing body shall collect the cost of publication from the organization requesting the property tax exemption. Before adopting any such ordinance the governing body shall consider the following questions:

- 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. Any other criteria, facts and circumstances that the governing body deems pertinent to the adoption of such ordinance.*

C. Any ordinance exempting property by classification pursuant to

subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town. The public hearing shall not be held until at least five days after the notice is published in the newspaper.

*D. Exemptions of property from taxation under this article shall be **strictly construed** in accordance with Article X, Section 6 (f) of the Constitution of Virginia.*

E. Nothing in this section or in any ordinance adopted pursuant to this section shall affect the validity of either a classification exemption or a designation exemption granted by the General Assembly prior to January 1, 2003, pursuant to Article 2 (§ 58.1-3606 et seq.), 3 (§ 58.1-3609 et seq.) or 4 (§ 58.1-3650 et seq.) of this chapter. An exemption granted pursuant to Article 4 (§ 58.1-3650 et seq.) of this chapter may be revoked in accordance with the provisions of § 58.1-3605.

(2003, c. 1032; 2004, c. 557.)

2004

Richmond Code [1993, amended 2004]
Chapter 98 - TAXATION
ARTICLE III. - LEVY AND COLLECTION OF PROPERTY TAXES
DIVISION 6. PROPERTY TAX EXEMPTION

Sec. 98-246. Purpose.

The purpose of a property tax exemption policy by the city is to:

- (1) Provide an **orderly, systematic and organized process** for the review of requests for exemption from real and personal property taxation;*
- (2) Enable the city council to be fully informed as to the financial impact of granting property tax exemptions, both individually and collectively;*
- (3) Ensure that those organizations to whom such exemptions are granted are meeting a general **public need** for which the **benefits** derived by the community at large exceed the city's **loss in revenue** from taxes on the organization's real and tangible personal property; and*
- (4) Ensure that all requests for exemption are provided **equitable consideration**.*

(Code 1993, § 27-125)

Sec. 98-247. Filing for exemption.

*A nonprofit organization that owns real or tangible personal property, either or both, and **uses such property exclusively for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground** purposes may apply for exemption from property taxation. Any such organization shall apply to the city either for exemption by classification or for exemption by designation. Application forms for both types of exemption shall be made available in the city assessor's office.*

Property tax exemption by classification applications along with all required documentation shall be filed with the city assessor's office no later than July 1. Organizations must provide all information requested by the city assessor's office. If an organization is determined to be exempt by classification, tax exempt status shall become effective on January 1 of the following year; unless such property is exempt pursuant to Code of Virginia, § 58.1-3606(A)(1) or (A)(2), in which case the exemption is effective immediately. Each organization granted an exemption by classification shall file a triennial application with the city assessor's office no later than September 1 of every third year in order to retain its tax-exempt status.

If an organization is determined not to be exempt by classification, then the city assessor's office shall notify that organization in writing of that determination and provide information regarding the exemption by designation process, including an application. Property tax exemption by designation applications along with all required documentation shall be filed with the city assessor's office no later than September 1.*

*(Code 1993, § 27-126; Ord. No. 2004-369-332, § 1, 12-13-2004)
[*September 1 temporarily changed to March 1 to extend deadline.
Ordinance 2012-1 adopted 23 JAN 2012 below]*

Sec. 98-248. Exemption by designation.

If an organization is not exempt from property taxes by classification, it may apply for exemption by designation, as indicated above, pursuant to Code of Virginia, § 58.1-3651. The process for review and consideration of these applications shall be as follows:

(1)After receipt thereof, the city assessor's office shall promptly forward such application to the city attorney's office for review to determine whether the application is complete. After the city attorney's office has completed its review for completeness, it shall forward the application to the property tax exemption by designation committee no later than December 1 of that year. The property tax exemption by designation committee shall consist of at least five members who shall each serve a three-year term and who shall be familiar with one or more of the following areas: (i) nonprofit organizations, (ii) accounting, (iii) finance and (iv) property assessments. At least one member of the property tax exemption by designation committee shall be an employee of either the city assessor's office or the department of finance; however, such employees shall comprise of no more than two-fifths of the members of the property tax exemption by designation committee. The city assessor and the director of finance shall jointly appoint each member of the property tax exemption by designation committee and shall jointly furnish the property tax exemption by designation committee with administrative support. The property tax exemption by designation committee shall adopt such rules as it may find necessary to carry out its role in the process for review and consideration of applications for exemption by designation from property taxation. The property tax exemption by designation committee shall review each application for exemption by designation and provide a written report to the city council on

each application no later than **February 1** of the following year.

(2)After the property tax exemption by designation committee makes its recommendation to the city council as to whether the council should approve or deny the application, an **ordinance** approving the exemption shall be introduced and scheduled for a public hearing before and a vote by the city council by no later than **March 15**. As required by Code of Virginia, § 58.1-3651(B), notice of the public hearing on the ordinance shall include the assessed value of the real and tangible personal property and the assessed property taxes against this property and shall be published in a paper of general circulation in the city at least five days before the public hearing. The organization being considered shall pay the city for the costs of the publication.

(3)All ordinances approving property tax exemption by designation applications shall **clearly state for what purpose** the property in question is being used. If the city council adopts the ordinance to approve the exemption by designation for the organization, the city clerk shall forward a copy of the ordinance to the city assessor's office, which shall appropriately mark the real property on the tax rolls and shall, if the ordinance pertains to tangible personal property tax exemptions, forward a copy of the ordinance to the department of finance so that it can appropriately mark the tangible personal property on the tax rolls. The city assessor's office shall send a **written notice** to each organization informing them whether the city council **adopted an ordinance** approving the tax exemption for which it applied.

(4)Any organization granted exemption by designation will be required to submit a triennial application to the city assessor's office by **September 1** of every third year to determine if retention of the exempt status of real and personal property would be appropriate. The property tax exemption by designation committee shall review all such triennial applications and shall make written recommendations to the city assessor regarding the retention of the exempt status no later than February 1 of the following year.

(Code 1993, § 27-128; Ord. No. 2004-369-332, § 1, 12-13-2004)

Sec. 98-249. Criteria for consideration of exemption.

No exemption shall be provided to any organization that has any rule, regulation, policy, or practice that **unlawfully discriminates** on the basis of religious conviction, race, color, sex, or national origin. In determining whether to grant any request for property tax exemption, the following criteria **shall** be considered:

(1)The organization's **written responses to the questions** set forth in Code of Virginia, § 58.1-3651(B). [2001 above]

(2)The organization's written responses to the following questions:

a. Whether the organization is current on all **obligations to the city**;

b. Whether the organization is in compliance with all city regulations, including but not limited to building and zoning codes;

c. Whether the organization is qualified to receive a contribution from the city under state statutes; and

d. Whether the service provided by the organization is consistent with the city's mission; whether it is one that the city would provide if the requesting organization did not do so; and whether it meets an established priority of the city.

(3) Any pertinent financial records or documentation requested by the city assessor's office, including, but not limited to, the letter from the Internal Revenue Service granting 501(c) status to the organization and, for the current year and two years prior, the following: (i) the IRS Form 990 or 990EZ, (ii) any financial audits of the organization, and (iii) any annual financial statements listing assets/liabilities and net assets of the organization.

(4) A description of all property, both real and personal, relevant to the application with a certification as to its exclusive use by the organization for the purpose for which the organization seeks exemption.

(Code 1993, § 27-128; Ord. No. 2004-369-332, § 1, 12-13-2004)

2007

2007 JAN
2007 FEB
2007 MAR
26

ORDINANCE 2007-29 adopted by Council: to impose a moratorium on acceptance of applications from nonprofit organizations for exemption from real or tangible personal property taxation.

2007 APR
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2007 JUN
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2007 OCT
2007 NOV
2007 DEC

2008

2008 JAN
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22

WITHDRAWN ORDINANCE 2009-188: *To amend City Code § 98-249, concerning criteria for consideration of application for exemption by designation from taxation, to include a criterion regarding whether the organization primarily assists residents of the city, and to repeal City Code §§ 98-249.1 and 98-249.2, concerning a moratorium on the acceptance of applications for exemption by designation from taxation.*

2011
2011 JAN
2011 FEB
2011 MAR
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2011 MAY
2011 JUN
2011 JUL
2011 AUG
2011 SEP
2011 OCT
2011 NOV
2011 DEC

2012
2012 JAN
23

ORDINANCE 2012-1 adopted by Council: *To repeal City Code §§ 98-249.1 and 98-249.2, concerning the moratorium on the acceptance of applications for tax exemptions by classification and designation, for the purpose of authorizing the City Assessor to accept applications for tax exemptions by classification and*

designation, and to **extend the filing deadlines** set forth in City Code § 98-247 for applications for tax exemptions by classification and designation to **Mar. 1, 2012**, effective for the tax year beginning Jan. 1, 2012, for the purpose of **temporarily** permitting the filing and acceptance of applications for tax exemptions by classification and designation beyond the deadlines set forth in City Code § 98-247.

2012 FEB
2012 MAR
2012 APR
2012 MAY
2012 JUN
2012 JUL
2012 AUG
2012 SEP
2012 OCT
03

Deed Recorded from Gamble's Hill, LLC to Venture Richmond, Inc.:

Schedule A

ALL those certain lots, pieces and parcels of land lying and being in the City of Richmond, Virginia, as more particularly labeled as "Parcell-B, 1.088 AC." and "Parcel 1-C, 2.115 AC." on the plat prepared by Draper Aden Associates, Engineering, Surveying, Environmental Services, dated August 3, 2012, entitled "RESUBDIVISION OF TAX PARCELS W0000042003 & W00000510006 INTO 5 NEW TAX PARCELS".

[Parcel 42003 divided into east of connector, connector, west of connector; Parcel 510006 divided into connector and west of connector]

SUBJECT TO Grantor's reservation of **two (2) curb cuts** located generally **as shown** on the exhibit prepared by Draper Aden Associates, Engineering, Surveying, Environmental Services, dated July 31, 2012, entitled "Exhibit Showing a Parcel of Land Known as Part of Map Ref#W0000042003, Lying North of Tredegar Street and South of 2nd Street. City of Richmond, Virginia", attached hereto as Schedule B or such other locations as approved by the Department of Public Works of the City of Richmond, Virginia.

[**curb cuts not shown**]

Schedule B

Exhibit prepared by Draper Aden Associates, Engineering, Surveying, Environmental Services, dated July 31, 2012, entitled .. Exhibit Showing a Parcel of Land Known as Part of Map Ref#W0000042003, Lying North of Tredegar Street and South of 2nd Street, City of Richmond, Virginia" attached hereto.

[**exhibit shows 2nd Street connector area shaded**]

[**no restrictions on use**]

12-14

Richmond Folk Festival

2012 NOV
21

Application for Exemption filed by Venture Richmond for tax parcels "~~W0000051007 W0000051006~~ W0000042003 (~~PARTIAL~~) SEE ATTACHED EXHIBIT".

Attached:

[no exhibit letter] *EXHIBIT SHOWING THREE PARCELS OF LAND KNOWN AS MAP REF# W0000051007, W0000051006 & PART OF W000004203, LYING NORTH OF TREDEGAR STREED AND SOUTH OF 2nd STREET CITY OF RICHMOND - VIRGINIA*

[This exhibit is **NOT** the one listed on the application. W000004203 was the entire Gambles Hill LLC tract. The "PART OF W000004203" shown on the exhibit is a **single shaded parcel** that **includes the area later conveyed to the city for Brown's Island Way.**]

*EXHIBIT B: EXHIBIT SHOWING A PARCEL OF LAND KNOWN AS PART OF THE MAP REF# **W000004203**, LYING NORTH OF TREDEGAR STREET AND SOUTH OF 2nd STREET CITY OF RICHMOND - VIRGINIA*

[This exhibit **IS** the one listed on the application. This exhibit is **NOT** Venture Richmond property. W000004203 was the entire Gamble's Hill LLC tract. After the property was subdivided, **W000004203 identified the property retained by Gamble's Hill LLC.** The part of W000004203 shown on the exhibit is a single shaded parcel of **only** the **area later conveyed to the city for Brown's Island Way.**]

[no exhibit letter] *EXHIBIT SHOWING A PARCEL OF LAND KNOWN AS MAP REF# W0000051010, LYING NORTH OF TREDEGAR STREET AND SOUTH OF 2nd STREET CITY OF RICHMOND - VIRGINIA*

[This exhibit is **NOT** Venture Richmond property. W0000051010 is city property.]

*I certify that this property, under request for exemption by designation, **is** used for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes as set forth in Article X, Section 6(a) (6) of the Constitution of Virginia, and that the questions and submissions of this application are both true and complete. Signed by Jack Berry, Executive Director.*

Additional Questions And Requests form:

List of 14 questions: [**None answered. Form is unsigned.**]

*Acknowledgement of Consent form: dated **I-24-13***

Required corporate documents are in the name of Richmond Renaissance:

ARTICLES OF AMENDMENT AND RESTATEMENT OF RICHMOND RENAISSANCE, INCORPORATED

RENAISSANCE PARTNERS, INCORPORATED
AMENDED AND RESTATED ARTICLES OF INCORPORATION

RENAISSANCE PARTNERS, INCORPORATED AMENDED AND RESTATED BYLAWS

Required Internal Revenue Service documents are in the name of Richmond Renaissance:

Classification letter:

*Richmond Renaissance, Incorporated
600 East Broad Street, Suite 960
Richmond, Virginia 23219*

NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED:

*RICHMOND RENAISSANCE INCORPORATED
1400 ROSS BLDG
RICHMOND VA 23219*

28

2013 City of Richmond Exemption by Designation City Attorney Checklist:

Handwritten:(W0000051007)(" 51006)(" 42003)(Partial) Note to the word "Partial": *What does this mean? Need clarification from applicant.*

Item 6. A statement from [APPLICANT] clearly indicating whether the property is to be used by [APPLICANT] for religious, charitable, patriotic, historical, benevolent, cultural or public park and playground purposes as set forth in Article X, Section 6(a)(6) of the Constitution of Virginia. [checked as an issue] (purpose: [handwritten] public park (confirm w/ applicant))

Handwritten notes beside item 6:

For this item, confirm the following:

1) The parcels (all 3) will be used as a "public park."

2) The date the properties will be so used. If the parcels are not in use for a charitable purpose, then the parcels cannot be exempted from taxation. (In other words, the city cannot grant an exemption for "future use."

3) Are any of these parcels held by "trustees for the perpetual use of the general public," in accordance w/ 58.1-3606(A)(6) of the State Code?

2012 DEC
2013
2013 JAN
28

ORDINANCE 2012-188 adopted by Council: To amend and reordain ch. 98, art. III, div. 6 of the City Code by adding therein a new section 98-249.1, for the purpose of imposing a moratorium on acceptance of applications from nonprofit organizations for exemption from real or tangible personal property taxation; and to temporarily extend the deadline for the completion of the property tax exemption by designation committee's review of applications for tax exemption by designation beyond the deadline set forth in City Code § 98-248.

2013 FEB
11

ORDINANCE 2013-19 adopted by Council: *To amend Ord. No. 2012-188-2013-3, adopted Jan. 28, 2013, which ordained a new City Code § 98-249.1, imposing a moratorium on acceptance of applications from nonprofit organizations for exemption from real or tangible personal property taxation, for the purpose of temporarily extending the deadline for the completion of the property tax exemption by designation committee's review of applications for tax exemption by designation and the deadline by which ordinances exempting property from taxation must be introduced beyond the deadlines set forth in City Code § 98-248.*

§3. That, notwithstanding any provision of section 98-248 of the Code of the City of Richmond (2004), as amended, to the contrary, effective only for the tax year beginning January 1, 2013, the deadline for the Council established pursuant to section 98-248 of the Code of the City of Richmond (2004), as amended, to introduce any ordinance exempting property from taxation by designation shall be extended from March 15, 2013 to April 8, 2013, and that for each tax year thereafter, the deadline for the Council to introduce any ordinance exempting property from taxation by designation shall be as set forth in section 98-248 of the Code of the City of Richmond (2004), as amended, until otherwise provided by law or ordinance.

25

19 APPLICATIONS public hearing and reviewed by Tax Exemption by Designation Committee. [per 2013 APR 01 O&R Request attached memo.]

2013 MAR
04

19 APPLICATIONS "Final Report of the 2013 Tax Exemption by Designation Committee Public Hearing" sent by Hester to Council:

Case Vote(Y/N/A) Applicant
01 0/6/0 Venture Richmond
02 0/6/0 Venture Richmond
03 0/6/0 Venture Richmond
04 4/2/0 Va Museum Real Estate Foundation
05 4/2/0 Va Museum Real Estate Foundation
06 4/2/0 Va Museum Real Estate Foundation
07 4/2/0 Va Museum Real Estate Foundation
08 3/3/0 Va Museum of Fine Arts Foundation
09 0/6/0 Science Museum of Va Foundation
10 1/5/0 Science Museum of Va Foundation
11 0/6/0 Family Lifeline
12 0/6/0 Family Lifeline
13 5/1/0 Richmond Community Action Program
14 5/1/0 Richmond Community Action Program
15 0/5/1 Childsavers; Child Guidance Clinic
16 0/5/1 CHAT Properties N Street
17 0/6/0 Hands Up Ministries
18 0/6/0 Hands Up Ministries
19 0/6/0 Richmond Urban Senior Housing
[attached to 2013 APR 01 O&R Request]

2013 APR
01

19 APPLICATIONS request for ordinances sent by Council President to City Attorney.

08

6 ORDINANCES introduced by Council President: *To exempt [property address]*

from real property taxation for the tax year beginning Jan. 1, 2013, and all subsequent tax years contingent upon the continued use of the property by [property owner's name], a nonprofit organization, in accordance with [description of public purpose]:

- 01 0/6/0 Venture Richmond
- 02 0/6/0 Venture Richmond
- 03 0/6/0 Venture Richmond
- 04 4/2/0 Va Museum Real Estate Foundation 2013-94
- 05 4/2/0 Va Museum Real Estate Foundation
- 06 4/2/0 Va Museum Real Estate Foundation
- 07 4/2/0 Va Museum Real Estate Foundation
- 08 3/3/0 Va Museum of Fine Arts Foundation 2013-93
- 09 0/6/0 Science Museum of Va Foundation
- 10 1/5/0 Science Museum of Va Foundation
- 11 0/6/0 Family Lifeline 2013-92
- 12 0/6/0 Family Lifeline
- 13 5/1/0 Richmond Community Action Program 2013-89
- 14 5/1/0 Richmond Community Action Program 2013-90
- 15 0/5/1 Childsavers; Child Guidance Clinic 2013-91
- 16 0/5/1 CHAT Properties N Street
- 17 0/6/0 Hands Up Ministries
- 18 0/6/0 Hands Up Ministries
- 19 0/6/0 Richmond Urban Senior Housing

Deadline by which ordinances exempting property from taxation must be introduced.

18

6 ORDINANCES reviewed by Finance and Economic Development Standing Committee:

0:46:15 Graziano - My understanding is that the papers before us are the tax exempt papers that were ruled eligible by our legal department to obtain tax exempt status.

0:46:32 City Clerk: I believe that is correct.

22

5 ORDINANCES adopted by Council on consent agenda:

- 04 4/2/0 Va Museum Real Estate Foundation 2013-94
- 08 3/3/0 Va Museum of Fine Arts Foundation 2013-93
- 11 0/6/0 Family Lifeline 2013-92 STRICKEN
- 13 5/1/0 Richmond Community Action Program 2013-89
- 14 5/1/0 Richmond Community Action Program 2013-90
- 15 0/5/1 Childsavers; Child Guidance Clinic 2013-91*

*Item 15, Ordinance 2013-91. From report:

Committee Issues: ...Main concern centered on the proper ownership of the property...

Note: ...The property title was corrected...on February 14, 2013....

2013 MAY

2013 JUN

2013 JUL

23

Jack Berry:

[excerpt]

0:41:14: We will . we will fence it **for ABC** during the Folk Festival. Not not in such a way . well . at this point we don't **plan** to charge for the Folk Festival

0:45:24 Question: Is there any reason why we should expect . or not expect . Venture Richmond to make some commitment or at least a statement of its **intention with respect to the number of activities** . and you've explained the reason why it's not the ideal venue for certain types of things . and that's helpful . that gives some comfort . but I think it would go a long way in terms of good faith if Venture Richmond were able to to ah at least respond to a request that that we made . and I think this organization may have made as well.

0:46:00 Berry: I wrote you a letter back . Right . I have to go back and see what I said

0:46:05 Question: My recollection was the **letter said we couldn't ah we couldn't give you any anything specific.**

0:46:08 Berry: OK well let . ah . [people laughing] let me see if I can do better than that ah I don't have any problem in expressing what our intentions are . um . it's a very beautiful site . it's a site that we want to welcome people to all year 'round . to jog, walk their dogs, ride their bikes, look at the canal . especially if the canal has historic signage attached to it . um . we want it to be nicely mowed . we've seen the Navy Seals training team . all kinds of uses that can be made here . it should be a really nice amenity in your neighborhood if we take care of it properly and restore the canal properly and get rid of the jungle that's in the canal and create something that looks more like what it was in the day . so we want it to be an amenity for the public year 'round . and we want it to be real noisy . you know, several weekends a year.

0:49:45 Question: Now on the Venture Richmond site you can see pricing and stuff **to rent** out Brown's Island. Would this be listed just the same on your website?

0:49:57 Question: Yeah, what other **private events** can be held?

0:50:01 Berry: We haven't really given that any thought. You know, I'm not sure why anybody would choose this site over Brown's Island.

0:50:35 Berry: I think **we would probably be open to the idea of renting it.** But that's where the idea that Lynn has about **some sort of limit on the number of times** would be something we

0:50:54 Question: Is that in the MOA with the city? Is that language in the **agreement with the city** on this since it's a shared . the city own's half of the land?

0:50:59 There's **nothing like that in the lease.**

[consideration of private event rentals **conflicts with exclusive use for tax exempt purpose**]

2013 AUG
2013 SEP
2013 OCT
08

NEW SURVEY prepared by Draper Adens Associates for Venture Richmond.

Richmond Folk Festival

2013 NOV
25

3 ORDINANCES request for Venture Richmond sent by city Department of Economic and Community Development to City Attorney.

[new 2013 OCT 08 survey attached; 2012 NOV 21 application exhibit not attached]

2013 DEC

2014

2014 JAN
01

Begin new proterty tax exemption review cycle; no review cycle due to moritorium.

Property tax assessments for Venture Richmond parcels:

W0000051006 0.4153ac M-1 \$ 44,000 340 Tredegar St
W0000051007 0.2311ac M-1 \$ 31,000 300 Tredegar St Rear
W0000051012 2.115 ac M-1* \$1,106,000 711 S 2nd St Parcel 1-C

[*zoning map shows M-1 on south and RO-3 on north]

13

3 ORDINANCES for Venture Richmond introduced by Mayor Jones (Venture Richmond President). 2014-2, 2014-3 and 2014-4.

2014-2: Title: *To exempt 300 Rear Tredegar Street from real property taxation [for the tax year] beginning [Jan.] Jul. 1, 2014, and all subsequent tax years contingent upon the continued use of the property by Venture Richmond, Inc., a nonprofit organization, in accordance with the cultural purpose of offering cultural events and celebrations to citizens and visitors of the city of Richmond.*

WHEREAS, Venture Richmond, Inc., a nonprofit organization, owns and exclusively uses property known as 300 Rear Tredegar Street and identified as Tax Parcel No. W000-0051/007 in the 2014 records of the City Assessor for the cultural purpose of offering cultural events and celebrations to citizens and visitors of the city of Richmond;

2014-3: Title: *To exempt 340 Tredegar Street from real property taxation [for the tax year] beginning [Jan.] Jul. 1, 2014, and all subsequent tax years contingent upon the continued use of the property by Venture Richmond, Inc., a nonprofit organization, in accordance with the cultural purpose of offering cultural events and celebrations to citizens and visitors of the city of Richmond.*

WHEREAS, Venture Richmond, Inc., a nonprofit organization, owns and exclusively uses property known as 340 Tredegar Street and identified as Tax Parcel No. W000-0051/006 in the 2014 records of the City Assessor for the cultural purpose of offering cultural events and celebrations to citizens and visitors of the city of Richmond

2014-4: Title: *To exempt 711 South 2nd Street from real property taxation*

~~[for the tax year]~~ beginning ~~[Jan.]~~ Jul. 1, 2014, and all subsequent tax years contingent upon the continued use of the property by Venture Richmond, Inc., a nonprofit organization, in accordance with the cultural purpose of offering **cultural events and celebrations** to citizens and visitors of the city of Richmond.

WHEREAS, Venture Richmond, Inc., a nonprofit organization, owns and exclusively uses property known as 711 South 2nd Street and identified as Tax Parcel No. W000-0051/012 in the 2014 records of the City Assessor for the cultural purpose of offering **cultural events and celebrations** to citizens and visitors of the city of Richmond

[Total property tax revenue: \$14,183]

[Virginia Code §58.1-3651: The ordinance shall state the **specific use** on which the exemption is based.... 2001 JAN 01 above]

16

3 ORDINANCES reviewed by Finance and Economic Development Standing Committee:

Presentation made by **city Department of Economic and Community Development**.

Questions by Councilor Agelasto [excepts]:

3:11:00 Agelasto: The city council passed a moratorium on tax exemptions of property . and that was done about a year ago . why is this coming before us now?

3:11:25 Berry: I'd be happy to answer that question . my name is Jack Berry . I'm with Venture Richmond . the property in question was donated to Venture Richmond on October 1st 2012 by NewMarket corporation . a month later on November 21st 2012 Venture Richmond submitted the application for tax exemption . that was before the city council took action to impose the moratorium . so we beat the deadline on the moratorium and this application **has been in process since November 21st 2012** before the moratorium was enacted by city council.

3:12:01 Agelasto: And has this gone before the review committee?

3:12:05 Berry: Yes it has.

3:12:06 Agelasto: It has.

3:12:07 Berry: Back . it went back . it went before the review committee back in . ah. I believe November 2012.

3:12:16 Agelasto: So why is it now coming in January of 2014?

3:12:20 Berry: Because the **wheels of beaurarcy move slowly sometime**.

3:12:23 Agelasto: Well . Mr. Hester is not hear and I know he serves on that committee and I'm curious as to why it didn't proceed more quickly at the time because there were other applications that that committee reviewed at the same time that we took action on . in the spring of . in the winter and spring of 2013.

3:12:40 Berry: And there was some question regarding this application as to whether or not the property in question was **going to be** used for **private purposes or public purposes** . and I think that's now been cleared up.

3:12:53 Agelasto: OK.

3:12:54 Berry: I'd be glad to take about the public uses . ah . that we will

make of the property . since that's very important in ah the criteria for you to make a decision . . .

3:15:17 Berry: there was some confusion at one point about whether this was a public use or a private use . I think that's been cleared up which is why it's ah finally made it to you for your action.

27

City Council Informal Meeting

Questions by Councilor Agelasto [exceprts]:

0:59:04 Hester: This ah this group ah Venture Richmond ah asked that the papers that they submitted the application be continued . and it has taken until this time to get it before city council.

0:59:27 Agelasto: And I'll go to my next point but I . you made a statement but I just want to make sure I heard correct . that it was the applicant that had requested the continuation of these papers.

0:59:37 Hester: After the decision of the committee which was a negative vote on their behalf ah they they chose to bring the issue to city council ah as a separate matter . so so we considered it a continuation of their initial application.

0:59:57 Agelasto: OK but that was the applicant's desire . not the city's process.

1:00:01 Hester: Ah the city city council which would have been the next step never acted on that.

1:00:07 Agelasto: I simply say that because there was some . there was a statement made at the Finance meeting that would contradict your statement here about who and how the delays occurred to get us to this point...

1:05:36 Berry: My name is Jack Berry . executive director of Venture Richmond . and first of all um we did not ask for a continuance on the paper . we asked for the paper to continue through the process . and it's taken a while to get here . but I want to be very clear that we did not ask for it to be set aside or for any kind of continuance...

1:09:20 Berry: The reason that it took so long to get here . there was some question as to whether this was going to be a public use or a private use . it's clearly a priv . a public use ...

City Council Formal Session

Ordinances continued to 2014 FEB 10 City Council meeting.