

CITY OF PORTSMOUTH  
**REAL PROPERTY TAX EXEMPTION INFORMATION SHEET/APPLICATION**  
 OFFICE OF THE ASSESSOR

FORM PE-1

P.O. BOX 820, PORTSMOUTH, VIRGINIA 23705

REVISED OCTOBER '01

DATE OF MAILING \_\_\_\_\_  
 MAP \_\_\_\_\_ PARCEL \_\_\_\_\_

Do Not Write In This Space Date Received from Applicant Initial: _____
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All questions must be answered. If the question is, in fact, not applicable to your specific situation, place N.A. in place of answer. The form must be fully completed, signed and notarized. Failure to comply will result in the property not being considered for tax exempt status at this time. If the constitution and by-laws of your organization were previously sent to this office, and no amendments, etc., were added since that time, please indicate under proper question (11) and give date these items were sent. Please type or print and return the completed form within sixty (60) days of mailing date given above.

Owner/Name of Organization: \_\_\_\_\_

Location of Property: \_\_\_\_\_

Present Value of Property Carried on Your Book:

Land	\$	
Improvements		
Total		

1. Are you chartered or incorporated under the Laws of the Commonwealth of Virginia? Yes  No
- a. If yes, give date: \_\_\_\_\_
- b. By what section of the Constitution and Code of Virginia do you claim this exemption? \_\_\_\_\_

2. For what purpose is the ownership group chartered or incorporated?  
 \_\_\_\_\_  
 \_\_\_\_\_

3. For what purpose is the property being used? Please be specific. If there are several types of uses, or non-use, indicate by areas of the building and floor location. Also indicate land areas by use or non-use.  
 \_\_\_\_\_  
 \_\_\_\_\_

4. When was this property originally acquired by your organization?  
 Month: \_\_\_\_\_ Year: \_\_\_\_\_ Land Area: \_\_\_\_\_
- a. Has your organization acquired additional land since the date given above?  
 Yes  No   
 If yes, give month and year: Month: \_\_\_\_\_ Year: \_\_\_\_\_
- b. Describe this additional acquisition as to land area, improvements thereon and specific use as well as Map and Parcel Numbers, Deed Book and Page Number.  
 \_\_\_\_\_  
 \_\_\_\_\_

5. Give dates of construction, etc., for the improvements located on your organization's property, including additions, and renovations or demolitions and the value of same. Indicate specifically if these improvements are located on land areas covered by "4" or "4a" above.  
 \_\_\_\_\_  
 \_\_\_\_\_

6. Was an exemption previously given this group pursuant to Article X, Sec. 6 (a) 6 of the Constitution of Virginia and listed in the Code of Virginia Article IV, Chapter 36 of Title 58.1? Yes  No  If so, please cite the appropriate Acts of Assembly wherein same was given.  
 \_\_\_\_\_

7. Does the ownership group have an exemption under the Internal Revenue Code of 1954, Sec. 501 (c)? Yes  No

a. If yes, give date of Internal Revenue ruling: \_\_\_\_\_

8. Does any other individual, association or corporation occupy or use any part of the premises? Yes  No

a. If yes, give specific details. \_\_\_\_\_  
 \_\_\_\_\_

9. Is any income derived from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement of expenses for services incurred? Yes  No

10. a. We (do) (do not) ask that the real property covered by this affidavit be carried on the assessment rolls as exempt from taxation.  
CIRCLE ONE

b. We ask that the exemption be \_\_\_\_\_ % of the total assessed value.

11. We attach to this affidavit our most recent financial statement of income and expenditures for a 12-month period, which statement will become part of this affidavit. The attached financial statement is for the period from \_\_\_\_\_ to \_\_\_\_\_. Also attached is a copy of our Constitution and By-Laws.

If it is determined that the governing body must review this information in order to consider adopting a resolution to grant exemption, they must also consider the following questions. Please answer all of the following for their consideration. Use additional sheets if necessary and please refer to number given before each inquiry when answering on additional sheets.

G-B 1. Is the organization exempt from taxation pursuant to Sec. 501 (c) of the Internal Revenue Code of 1954?  
Yes  No

G-B 2. Has a current annual alcoholic beverage license for serving alcoholic beverages been issued by the ABC Board to such organization for use on such property? Yes  No

G-B 3. Is any director or officer of the organization paid compensation or salary in excess of a reasonable allowance for services which such persons actually render? Yes  No   
If yes, explain: \_\_\_\_\_  
\_\_\_\_\_

G-B 4. Does any part of the net earnings of such organization subscribe to the benefit of any individual? Yes  No   
If yes, explain: \_\_\_\_\_  
\_\_\_\_\_

Is any significant portion of the service provided by such organization generated by funds received from donations, contributions, or local, state, or federal grants? As used herein, donations shall include the providing of personal services or the contributions of in-kind or material services. Yes  No

G-B 5. Does the organization provide services for the common good of the public? Yes  No

G-B 6. Does a substantial part of the activities of the organization involve carrying on propaganda, or otherwise attempting to influence legislation, and does the organization participate in, or intervene in, any political campaign on behalf of any candidate for public office? Yes  No

G-B 7. Does any rule, regulation, policy or practice of the organization discriminate on the basis of religious convictions, race, color, sex, or national origin? Yes  No

G-B 8. State the revenue impact to the locality and its taxpayers of exempting the property. \_\_\_\_\_  
\_\_\_\_\_

The resolution to be adopted must state that the provisions noted above have been examined and considered by the local governing body. If the governing body supports the exemption, the resolution shall also include a recommendation to the General Assembly for a specific classification (religious, charitable, patriotic, historical, benevolent, cultural or public park and play ground) and the assessed value and the property tax in the locality for the property owned by the organization requesting the exemption. The resolution would then be forwarded to the appropriate representatives in the General Assembly for presentation to the chairman of the committee before whom the legislation is pending. Prior to consideration by the committee of any such legislation, the committee chairman must determine that the local government entity where the property is situated supports or refuses to support the exemption, or, if no action had been taken, that a formal and timely request had been made to the governing body and that the governing body had failed to act on the request or otherwise refused to adopt the resolution. The enactment of a statute by the General Assembly exempting the organization from taxation by designating is conclusive proof that the provisions of the section had been satisfied.

ORGANIZATION \_\_\_\_\_  
\_\_\_\_\_

BY: NAME \_\_\_\_\_  
\_\_\_\_\_

TITLE \_\_\_\_\_  
\_\_\_\_\_

DATE \_\_\_\_\_  
\_\_\_\_\_

STATE OF VIRGINIA

ss.

CITY OF PORTSMOUTH

\_\_\_\_\_ being duly sworn,

deposes and says that he is the \_\_\_\_\_ of the  
(TITLE)

(LEGAL NAME OF OWNERSHIP ORGANIZATION)

named within the entitled application; that he has read the foregoing information sheet and knows the contents thereof, and that the same is true to his own knowledge except as to the matters herein stated to be alleged upon information and belief, and as to those matters he believes it to be true.

\_\_\_\_\_  
(SIGNATURE OF OFFICER)

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

My Commission Expires:  
\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC