

**Date of Meeting: June 15, 2011**

**BOARD OF SUPERVISORS  
TRANSPORTATION AND LAND USE COMMITTEE**

**ACTION ITEM**

**SUBJECT:** Fee Waiver Request, Potomac Baptist Church

**ELECTION DISTRICT:** Former: Sugarland Run New: Algonkian

**STAFF CONTACTS:** Mike Seigfried, AICP, Building and Development  
Terrance D. Wharton, Director, Building and Development

**CRITICAL ACTION DATE:** At the Pleasure of the Committee

**RECOMMENDATIONS:**

**Staff:** Staff recommends upholding the Board's policy of recovering the costs of processing applications through the collection of fees.

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**BACKGROUND:**

Potomac Baptist Church has submitted a request for a waiver of fees in the amount of \$4,817.66 in association with the submission of a Site Plan. As noted in the request, the Church proposes to construct a multi-purpose gymnasium on the existing property which will not only serve church programs, but is proposed to serve as a Loudoun County polling place, emergency disaster relief location, a Lifeline Screening Center, and a meeting place for secular organizations such as the Boy Scouts of America. In addition, the church notes that the gymnasium would also be opened for community basketball and volleyball games.

**ISSUES:**

1. The purpose of application fees is to cover the County's costs of processing and reviewing land development applications.
2. The Board adopted guidelines for waiving application fees in July of 2000. This organization does not appear to be eligible for a waiver under these guidelines.

**FISCAL IMPACT:**

The fiscal impact associated with fee waivers is dependent upon the costs of processing the application. If waived, the \$4,817.66 fee for processing the Site Plan will be funded from local tax revenues rather than recovered from the fees.

Transportation and Land Use Committee

June 15, 2011

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**ALTERNATIVES:**

1. Do not waive the fee.
2. Waive the fee as requested.

**DRAFT MOTION (S):**

1. I move that the Transportation and Land Use Committee deny the request to waive the site plan fee in the amount of \$4,817.66 or,
- \* 2. I move that the Transportation and Land Use Committee approve the request to waive the site plan fee in the amount of \$4,817.66 or,
3. I move an alternate motion

**ATTACHMENTS:**

1. County Fee Waiver Policy
2. Vicinity Map
3. Fee Waiver Application

\* Motion #2 is proposed for Consent

**LOUDOUN COUNTY LAND DEVELOPMENT APPLICATION  
FEE WAIVER POLICY  
Adopted July 10, 2000**

The Loudoun County Board of Supervisors affirms its Blanket Fee Waiver Policy for Land Development Applications initiated by the County Government, the Loudoun County School System, the incorporated Towns, the Loudoun County Sanitation Authority, and the Fire and Rescue Companies. Waivers may also be granted upon written request from applicants meeting the criteria set forth in Sections 15.2-953 and 15.2-820 of the Code of Virginia, which defines the groups which may receive gifts or donations from a locality in the Commonwealth as described below, for facilities to serve the public, when the applicant can demonstrate hardship, or for replacement of facilities serving the public which have been lost as a result of disaster and when the loss is not reimbursable from a third party. As set forth in the Loudoun County Zoning Ordinance, no fee will be charged to any applicant for downzoning to A-10 and A-25. No approvals will be given to requests that fees be based on recorded time and expenses for processing individual applications.

**Eligible Groups:**

Any charitable institution or association, located within their respective limits or outside their limits if such institution or association provides services to residents of the locality not controlled in whole or in part by any church or sectarian society;

Any charitable institution or nonprofit or other organization, providing housing for persons sixty years of age or older, or operating a hospital or nursing home;

Any organization furnishing voluntary fire fighting services;

Any non-profit lifesaving crew or lifesaving organization or rescue squad;

Non-profit recreational associations or organizations...not controlled in whole or in part by any church or sectarian society;

Chambers of Commerce which are non-profit and non-sectarian;

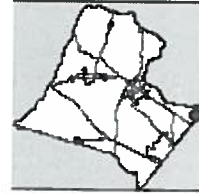
Industrial Development Authorities

Public and private nonprofit organizations engaged in commemorating historical events;

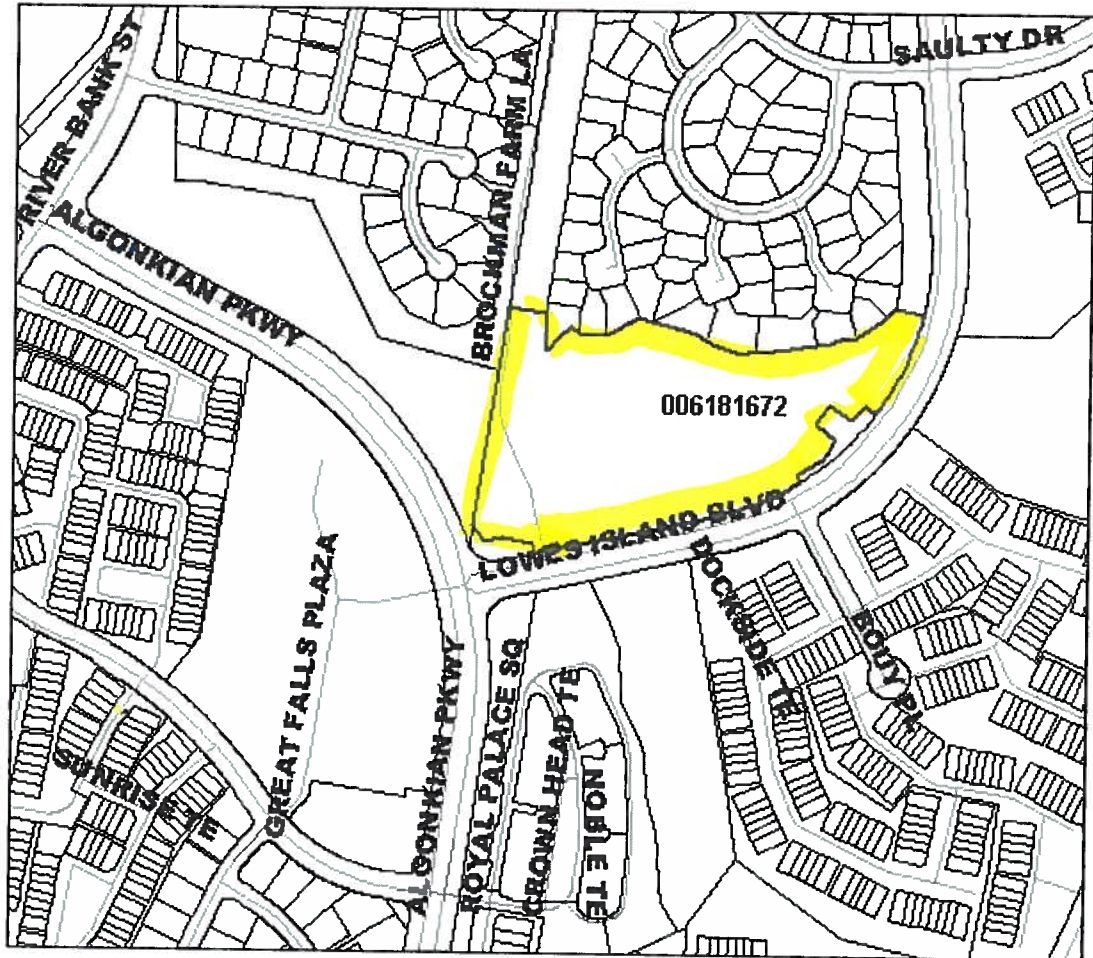
A state college or university which provides services to such locality's residents;

Any non-profit legal entity that is not controlled in whole or in part by any church, sectarian society or group that has exclusionary membership practices or rules, that owns recreational facilities in the county, such as swimming pools, tennis courts, etc....

# Loudoun County Mapping System



7,065,486



7,063,048

11,806,492

Map Width=2,787 feet

11,809,279

Created on 6/6/2011 2:26:03 PM

PIN	Address
006181672	20747 Lowes Island Blvd Sterling 20165

**LOUDOUN COUNTY LAND DEVELOPMENT APPLICATION  
REQUEST FOR FEE WAIVER**

RECEIVED  
MAY 23 2011  
BUILDING AND DEVELOPMENT

This form should be completed and submitted to County Administration for transmittal to the Board of Supervisors' Land Use Committee. You will be notified in advance of the date and time of the meeting at which this request will be considered. Please submit to:

Linda A. Neri, Deputy County Administrator  
County Administration, 1 Harrison Street, S.E., P. O. Box 7000, Leesburg, VA 20177  
703-777-0200

Name of Organization: Potomac Baptist Church

Address: 20747 Lowes Island Blvd  
Potomac Falls, VA 20165

Contact Person: Tom Newell  
Phone: 703-987-5095  
Fax: 703-430-3584

Date of Fee Waiver Request: May 11, 2011

Signature of Contact Person: *Tom Newell* Youth Pastor  
(Title)

\*\*\*\*\*

Type of Land Use Development Application: Facility Construction

Date of Submission of Application: \_\_\_\_\_

Fee: \$4,817.66 Requested Waiver: Full X or Partial \_\_\_\_\_

If Partial, please indicate on this line the amount you wish to have waived (subtracted) from the full fee: \$ \_\_\_\_\_

**Purpose of Application:**

Potomac Baptist Church (PBC) is filing plans to construct a multi-purpose gymnasium on the existing property. PBC expended fees to pursue a similar construction project in 2005, but was unable to raise the requisite funds for development. PBC has determined a more economical means by which to successfully take on the project and respectfully requests a fee waiver. The current facility and new facility will support the community in a number of ways, including as serving as a polling place, an emergency relief location, and a meeting place for some groups, such as the Boy Scouts of America. The gymnasium will also be used for a variety of adult and children's programs/games throughout the year. While we recognize that the Land Use Committee has no obligation whatsoever to grant this waiver, we nonetheless ask for your support as we seek to bring additional benefits to the community where we work and live.

The Loudoun County Land Development Application Fee Waiver Policy is attached. This policy identifies the organizations which are eligible to apply for a land development fee waiver, and defines the circumstances in which a request for a fee waiver may be granted. Fee waivers may be granted to eligible organizations for facilities to serve the public when the applicant can demonstrate hardship, or for replacement of facilities serving the public which have been lost as a result of disaster and when the loss is not reimbursable from a third party.

**THE FOLLOWING ADDITIONAL INFORMATION IS REQUIRED IN ORDER TO PROCESS YOUR REQUEST FOR A WAIVER OF LAND DEVELOPMENT APPLICATION FEES:**

**1. What is the mission of your organization and/or its basic purpose?**

PBC is a local church that serves Sterling and the Lowes Island Community. Our church is small, yet offers full service programming for children through senior citizens. While our primary purpose for being is to provide a place of worship for Christians in the community, our services extend to the community at large.

**2. What specific public good will the proposed facility provide to Loudoun County residents?**

The facility will have multiple uses, beyond the regular church programming. These uses include serving as a Loudoun County polling place, an emergency disaster relief location, a Lifeline Screening Center, and a meeting place for some secular organizations, such as the Boy Scouts of America. The gymnasium will also be opened for community basketball and volleyball games and tournaments, as there is no such facility in reasonable proximity. It also will be used to run youth programs for the community throughout the year. As we abut Fairfax County, we prefer that our community has a location within Loudoun County for needs such as those outlined above.

**3. Describe the qualifying circumstances for this fee waiver request (i.e. hardship or replacement of facilities serving the public which have been lost as a result of disaster and when the loss is not reimbursable from a third party). If more space is needed, please continue on a separate sheet of paper.**

PBC is a small church with modest means and strives to serve the community where we work and live. The additional fees are a hardship as we are raising 100 percent of the funds from local church members (Loudoun County residents). In addition, we filed plans 8 years ago and paid the requisite fees, but did not construct the facility. Given the relevant public uses outlined above, we felt it appropriate to respectfully request your support for a waiver.

**4. Have land development application fees previously been waived for this organization? If yes, please indicate when and for what type of application(s)**

Not to our knowledge.

**5. What other contributions have you received for this project?**

None.

**6. Please attach a copy of the documentation of your organization's IRS status (501.C.3 or other).**

**Attachments:**

Loudoun County Land Development Application Fee Waiver Policy  
Virginia Code Sections 15.2-953 and 15.2-820

luc\fee waiver request form

**LOUDOUN COUNTY LAND DEVELOPMENT APPLICATION  
FEE WAIVER POLICY  
Adopted July 10, 2000**

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**Eligible Groups:**

Any charitable institution or association, located within their respective limits or outside their limits if such institution or association provides services to residents of the locality;...not controlled in whole or in part by any church or sectarian society;

Any charitable institution or nonprofit or other organization, providing housing for persons sixty years of age or older, or operating a hospital or nursing home;

Any organization furnishing voluntary fire-fighting services;

Any non-profit lifesaving crew or lifesaving organization or rescue squad;

Non-profit recreational associations or organizations...not controlled in whole or in part by any church or sectarian society;

Chambers of Commerce which are non-profit and non-sectarian;

Industrial Development Authorities

Public and private nonprofit organizations engaged in commemorating historical events;

A state college or university which provides services to such locality's residents;

Any non-profit legal entity that is not controlled in whole or in part by any church, sectarian society or group that has exclusionary membership practices or rules, that owns recreational facilities in the county, such as swimming pools, tennis courts, etc....

lucfee waiver policy-adopted 7/10/00

## Code of Virginia

### § 15.2-820. Donations to legal entities owning recreational facilities.

A county is authorized to make annual appropriations of public funds to any nonprofit legal entity that is not controlled in whole or in part by any church, sectarian society or group that has exclusionary membership practices or rules that owns recreational facilities in the county such as, but not limited to, swimming pools, tennis courts, etc., in an amount not to exceed the amount of real estate taxes that is owed on the recreational facilities owned by the legal entity receiving the appropriations.

The provisions of § 15.2-953 are not affected by this section.

(1992, c. 866, § 15.1-27.2; 1997, c. 587.)

### § 15.2-953. Donations to charitable institutions and associations, volunteer and nonprofit organizations, chambers of commerce, etc.

A. Any locality may make appropriations of public funds, of personal property or of any real estate to the Virginia Indigent Health Care Trust Fund and to any charitable institution or association, located within their respective limits or outside their limits if such institution or association provides services to residents of the locality; however, such institution or association shall not be controlled in whole or in part by any church or sectarian society. The words "sectarian society" shall not be construed to mean a nondenominational Young Men's Christian Association, a nondenominational Young Women's Christian Association or the Salvation Army. Nothing in this section shall be construed to prohibit any county or city from making contracts with any sectarian institution for the care of indigent, sick or injured persons.

B. Any locality may make gifts and donations of property, real or personal, or money, to (i) any charitable institution or nonprofit or other organization, providing housing for persons sixty years of age or older, or operating a hospital or nursing home, (ii) any association or other organization furnishing voluntary fire-fighting services, (iii) any nonprofit lifesaving crew or lifesaving organization, or rescue squad, within or outside the boundaries of the locality, or (iv) nonprofit recreational associations or organizations; provided the nonprofit recreational association or organization is not controlled in whole or in part by any church or sectarian society. Donations of property or money to any such charitable, nonprofit or other hospital or nursing home, institution or organization or nonprofit recreational associations or organizations may be made for construction purposes, for operating expenses, or both.

A locality may make like gifts and donations to chambers of commerce which are nonprofit and nonsectarian.

A locality may make like gifts, donations and appropriations of money to industrial development authorities for the purposes of promoting economic development.

A locality may make like gifts and donations to any and all public and private nonprofit organizations and agencies engaged in commemorating historical events.

A locality may make monetary gifts, donations and appropriations of money to a state college or university which provides services to such locality's residents.

C. Any locality may by ordinance provide for payment to any volunteer rescue squad that meets the required minimum standards for such volunteer rescue squads set forth in the ordinance, a sum for each rescue call the volunteer rescue squad makes for an automobile accident in which a person has been injured on any of the highways or streets in the locality.

D. Nothing in this section shall be construed to obligate any locality to appropriate funds to any entity. Such charitable contribution shall be voluntary.

(Code 1950, §§ 15-16, 15-16.1, 15-16.2; 1952, c. 381; 1959, Ex. Sess., c. 36; 1960, cc. 50, 225, 453; 1962, c. 623, §§ 15.1-24, 15.1-25, 15.1-26; 1964, c. 32; 1974, c. 514; 1994, cc. 254, 317; 1995, c. 333; 1997, c. 587; 1998, c. 376; 1999, c. 430.)



**Potomac Baptist Association**  
P.O. Box 1155, Manassas, VA 20108-1155  
1-800-843-1490, 703-368-2005  
Fax - 703-368-8582  
[potomacassociation.org](http://potomacassociation.org)

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December 11, 2001

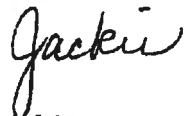
To Whom It May Concern:

This is to verify that Potomac Baptist Church, located at 20747 Lowes Island Blvd, Potomac Falls, Virginia, is a member in good standing of the Potomac Baptist Association.

We are a non-profit network of cooperating Baptist churches in Prince William, Fauquier, and Loudoun Counties. Potomac Baptist Church began as a mission church from Leesburg and Hamilton. These churches are also PBA members. Potomac Baptist Church has been a member of the PBA since 1962.

If you need additional information, please don't hesitate to contact me.

Sincerely,



Jackie Harris (Mrs.)

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Mrs. Jackie Harris, Ministry Assistant and Bookkeeper



Virginia Baptists...Strengthening Churches and Extending Ministries...For Christ...Since 182

199e < 03 >  
501(c)(3)

Nathaniel W. Kellum  
Treasurer

August 3, 2001

Mrs. Jackie Harris  
Potomac Baptist Association  
Post Office Box 1155  
Manassas, Virginia 20108

Dear Jackie:

Enclosed is a copy of the blanket letter from the Internal Revenue Service dated December 30, 1968, which outlines the Baptist General Association of Virginia's exemption for tax purposes. This includes, in addition to the General Association, all other local associations and their respective churches. As an affiliated association, Potomac Baptist Association, Manassas, Virginia is exempt under our group ruling with the Internal Revenue Service under section 501 (c)(3) of the Internal Revenue Code.

Not only are you a subordinate under the above group ruling #1966, but also under the Southern Baptist Convention group ruling #1674.

Sincerely,

Nathaniel W. Kellum

NWK/lha

Enclosure



J- 501(c)(3)

US Treasury Department

Internal Revenue Service

Washington, DC 20224

Date: DEC 30 1968

In reply refer to T:MS:EO:R:2-WRM



Baptist General Association of Virginia  
P. O. Box 8568  
Richmond, Virginia 23226

Gentlemen:

Based on the information supplied, we rule that you and your affiliated churches and institutions named on the group exemption roster you submitted are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

You and your affiliated churches and institutions are not required to file Federal income tax returns.

It will not be necessary for you and your affiliated churches and institutions to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as you and your exempt affiliated churches and institutions come within the specific exception contained in section 6033(a) of the Code.

Donors may deduct contributions to you or your affiliated churches and institutions as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of you and your affiliated churches and institutions are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

You and your affiliated churches and institutions are not liable for Federal unemployment taxes. You and your affiliated churches and institutions are liable for social security taxes only if you and your affiliated churches and institutions have filed waiver of exemption certificates, as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

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501(c)(3)

Baptist General Association of - 2 -  
Virginia

If you change your purposes, character, or method of operation, please let your District Director know, so that he may consider the effect on your exempt status. Also please keep him informed of any changes in your name or address.

Each year, within 45 days after your annual accounting period closes, please send us two copies of the following information about your affiliated churches and institutions.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your affiliated churches and institutions.
2. A list of the names, mailing addresses including ZIP Codes of churches and institutions on your group exemption roster that during the year:
  - A. Changed names or addresses;
  - B. Were deleted from the roster;
  - C. Were added to the roster.

A director of affiliated churches and institutions may be substituted for this list if it includes the required information and indentifies the affected churches and institutions according to the three categories above.

3. For churches and other institutions added to the roster, a letter signed by one of your principal officers containing or attaching:
  - A. A statement that the information upon which your present group exemption letter is based applies to the new churches and institutions;
  - B. A statement that each has given you written authorization to add its name to the roster;

page  
501(c)(3)

Baptist General Association of - 3 -  
Virginia

- C. A list of those which the Service previously issued rulings or determination letters relating to exemption.
- 4. If applicable, a statement that your group exemption roster did not change during the year.

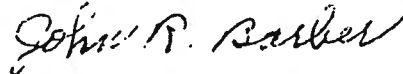
Please show your Employer Identification Number on all correspondence with the Internal Revenue Service.

This ruling supersedes our ruling or determination letters addressed to any of your affiliated churches and institutions which have previously received such rulings or determination letters relating to exemption.

You should advise each of your exempt affiliated churches and institutions of the exemption and the pertinent provisions of this ruling.

We are notifying your District Director, Richmond, Virginia.

Very truly yours,



Chief, Rulings Section  
Exempt Organizations Branch



Commonwealth of Virginia  
Department of Taxation  
[www.tax.virginia.gov/nonprofit](http://www.tax.virginia.gov/nonprofit)

**Retail Sales and Use Tax Certificate of Exemption**

Potomac Baptist Church  
20747 Lowes Island Blvd.  
Potomac Falls, VA 20165

Effective Date: 03/31/2008  
Expiration Date: 03/31/2013  
Exemption Number: SE540933767F03312013

This letter confirms that your organization qualifies under *Code of Virginia* § 58.1-609.11 to purchase tangible personal property without paying the Virginia sales and use tax. The exemption is not applicable to the purchase of taxable services, such as meals or lodging.

To purchase tangible personal property without paying a sales and use tax:

- Present a copy of this letter to each dealer.
- Pay directly from the organization's funds. Purchases by a member of the organization from their personal funds (i.e., cash, personal credit card or personal checking account) are taxable even though they may be reimbursed by the organization. If the organization issues credit cards to employees who are responsible for payment of the charges that are reimbursed by the organization; these type transactions are taxable.
- Employees or members may NOT use this exemption certificate to purchase goods for personal use.

Dealers, please note the following:

- The dealer is required to have on file a valid certificate of exemption from each organization.

I certify that the item or items being purchased are purchased by and used or consumed by the organization named above and that payment for this purchase is made to the vendor from the organization's funds.

Organization's Authorized Representative: Sandra Gretzowski

Printed Name: Sandra Gretzowski

Any misuse of exemption certificates will be subject to the penalties prescribed in § 58.1-623.1 of the *Code of Virginia*.