

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

1

SUBJECT: Request for Fee Waiver: Aces Canine Indoor Kennel

ELECTION DISTRICT: Catoctin

CRITICAL ACTION DATE: At the Pleasure of the Committee

STAFF CONTACT: Robert Balinger, Building and Development
Terrence D. Wharton, Building and Development

RECOMMENDATION:

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

BACKGROUND:

Aces Canine Indoor Kennel has requested a waiver of the application fee for an Easement Application (ESMT) in the amount of \$1,880 (Attachment 1). The property is located at 14190 Rehobeth Church Road in Lovettsville, Virginia (PIN 374-39-2144-000) (Attachment 2). Aces Canine Indoor Kennel received approval of a Special Exception (SPEX-2007-0049) on May 12, 2008, and a subsequent Rural Economy Site Plan (REST-2008-0001) was approved on December 29, 2008. Fees for those applications were not waived.

The ESMT application is necessary to change the location of a storm drainage easement due to a contractor error during construction of improvements proposed with REST-2008-0001. It has been reported to us that the contractor responsible is no longer in business. The applicant is not a tax-exempt organization.

The fee waiver guidelines adopted by the Board in 2000 identify criteria for non-profit and/or charitable groups eligible for granting a waiver (Attachment 3).

ISSUES:

The purpose of the permit fee is to recover the County's costs of processing and reviewing permits.

FISCAL IMPACT:

The fiscal impact associated with fee waivers is dependent upon the costs of processing the application. If waived, the \$1,880 application fee will be funded from local tax revenues rather than revenue generated from application fees.

ALTERNATIVES:

1. Waive the fee as requested.
2. Do not waive the fee.
3. Waive a portion of the fee.

DRAFT MOTIONS:

1. I move that the Transportation and Land Use Committee deny the fee waiver request for the application fee for an easement (ESMT) in the amount of \$1,880.

OR

2. I move that the Transportation and Land Use Committee approve the fee waiver request for the application fee for an easement (ESMT) in the amount of \$1,880.

OR

3. I move an alternate motion.

ATTACHMENTS:

1. Aces Canine Indoor Kennel Request for Fee Waiver
2. Vicinity Map
3. County Fee Waiver Policy

RECEIVED
JAN 28 2013
BOARD OF SUPERVISORS

LOUDOUN COUNTY LAND DEVELOPMENT APPLICATION
REQUEST FOR FEE WAIVER

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: BRES Canine Indoor Kennel
Address: 14190 REDOBBEN LN Contact Person: J
LOVENSUITE VA 20180 Phone: 540 882 4400
Fax: 540 882-4401

Date of Fee Waiver Request: 1/22/13

Signature of Contact Person: [Signature] OWNER Donnelly
(Title)

Type of Land Use Development Application: Agiculture - Indoor Kennel

Date of Submission of Application: 9/25/08

Fee: \$ 1880⁰⁰ Requested Waiver: Full or Partial

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

Purpose of Application:

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.

Attachment 1

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?
To offer a well-run, healthy
environment for dogs to stay
while their owners are travelling

2. What specific public good will the proposed facility provide to Loudoun County residents?
A great place, environment to leave
their dog when they travel
My company also sponsors & donates
money to local schools & organizations
I also create jobs for local residents

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.
The fee was paid w/ the initial request,
My contractor did the work incorrectly
and I have had to re-submit Bldg
Plans, site plans for approval.

4. Have land development application fees previously been waived for this organization?
NO

If yes, please indicate when and for what type of application(s)

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

**Request for Taxpayer
 Identification Number and Certification**

Give form to the requester. Do not send to the IRS.

Print or type
 See Specific instructions on page 2.

Name ACES Canine Enterprises, LLC

Business name, if different from above
BLUE KIBBON ACRES

Check appropriate box: Individual/Sole proprietor Corporation Partnership Other LLC Exempt from backup withholding

Address (number, street, and apt. or suite no.)
61 HITE LANE

City, state, and ZIP code
STASBORG VA 22657

List account number(s) here (optional)
00527-120-4005 RICH

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Social security number								
OR								
Employer identification number								
01	19	64	39	15				

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. person (including a U.S. resident alien).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here Signature of U.S. person J. DeWitt, MEMBER Date 4/15/03

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you should use the requester's form. However, this form must meet the acceptable specifications described in Pub. 1167, General Rules and Specifications for Substitute Tax Forms and Schedules.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

- The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
- The treaty article addressing the income.
- The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
- The type and amount of income that qualifies for the exemption from tax.
- Sufficient facts to justify the exemption from tax under the terms of the treaty article.



Loudoun County, Virginia
www.loudoun.gov

Thursday, February 28, 2013

(map not to scale)



Aces Canine Indoor Kennel
14190 Rehobeth Church Rd.
Lovettsville, VA 20180

Attachment 2

**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 firefighting 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....