

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

2

SUBJECT: Request for Fee Waiver: Grace Tabernacle Church

ELECTION DISTRICT: Broad Run

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:

Grace Tabernacle Church has requested a waiver of the Land Development Application fee for a Site Plan Amendment application (SPAM) in the amount of \$3,405 (Attachment 1). The applicant submitted documentation from the Internal Revenue Service that they are tax-exempt (Attachment 2). The property is located at 44632 Guilford Drive, # 105 (PIN 060-29-6480-005) (Attachment 3). Grace Tabernacle Church received approval of a Special Exception (SPEX-2011-0036) on October 9, 2012 to allow a church in an existing warehouse building in the PD-IP Zoning District (1972 Ordinance). Fees for SPEX-2011-0036 in the amount of \$5,955.00 were waived by the Transportation and Land Use Committee on January 13, 2012.

The SPAM application, which is currently under review, was submitted on January 30, 2013, and is for a change of use in a portion of an existing warehouse building as approved by SPEX-2011-0036. The applicant is a tax-exempt organization.

The fee waiver guidelines adopted by the Board in 2000 identify criteria for non-profit and/or eligible groups for granting a waiver (Attachment 4).

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 \$3,405 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 request to waive the fee for an Easement (ESMT) in the amount of \$3,405.

OR

2. I move that the Transportation/ Land Use Committee approve the request to waive the fee for an Easement (ESMT) in the amount of \$3,405.

OR

3. I move an alternate motion.

ATTACHMENTS:

1. Grace Tabernacle Church Request for Fee Waiver
2. Tax Exempt Letter
3. Vicinity Map
4. County Fee Waiver Policy

**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: GRACE TABERNACLE
Address: 1504 SUMMIT POINT ROAD Contact Person: TOM MALTBY
BERRYVILLE VA 22611 Phone: 703.201.0338
Fax: _____

Date of Fee Waiver Request: 17 DEC 2012
Signature of Contact Person: [Signature] VOLUNTEER CONTRACTOR
(Title)

Type of Land Use Development Application: ~~SPAM~~ SPAM

Date of Submission of Application: _____

Fee: \$ _____ 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?

WE ARE A CHURCH / CHARITABLE ORGANIZATION

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

WE ARE A FULLY FUNCTIONAL FOOD BANK OPERATING ON A DONATION BASIS

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.

DUE TO THE ECONOMY AND RELATIVE SIZE OF THE CHURCH, IT HAS BEEN DIFFICULT TO FIND SUITABLE SPACE THAT DOES NOT REQUIRE MAJOR RENOVATIONS TO ACCOMMODATE A CHURCH

4. Have land development application fees previously been waived for this organization?

YES
OUR SPEX APPLICATION FEE
If yes, please indicate when and for what type of application(s)

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

MEMBER OFFERINGS

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

Internal Revenue Service
Director, Exempt Organizations
Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **JAN 20 2011**

Hebron Ministries, Inc.
889 VZCR 2313
Canton, TX 75103

Employer Identification Number:
38-3019235

Person to Contact - ID Number:
Joe Kennedy - ID 0203165

Contact Telephone Number:
877-829-5500 Toll-Free

Dear Sir or Madam:

In your letter dated October 8, 2010 you requested classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Internal Revenue Code.

In our letter dated September 1993 we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you were not a private foundation, and you were classified as a public charity described in section 509(a)(2) of the Code.

Based on information you provided, we have determined that you meet the requirements for classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code. Accordingly, this letter modifies our letter of September 1993 and we have updated your public charity status in our records as you have requested.

Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified your organization of any change in your exempt status or foundation status cannot rely on this determination.

We have sent a copy of this letter to your representative as indicated in Form 2848, Power of Attorney and Declaration of Representative.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

Hebron Ministries, Inc.
38-3019235

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive style with a large, stylized "R" and "C".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements



Thursday, February 28, 2013

Loudoun County, Virginia
www.loudoun.gov

(map not to scale)



Grace Tabernacle Church
44632 Guilford Dr., #105
Ashburn, VA 20147
PIN# 060-29-6480-005

Attachment 3

**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....