



WINCHESTER COMMON COUNCIL
APRIL 14, 2015
AGENDA
6:00 P.M.

CALL TO ORDER AND ROLL CALL

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

APPROVAL OF MINUTES – March 24, 2015 Regular Meeting and March 24, 2015 Work Session

REPORT OF THE MAYOR

REPORT OF THE CITY MANAGER

REPORT OF THE CITY ATTORNEY

PUBLIC HEARINGS

- 1.1 **O-2015-09:** Second Reading – AN ORDINANCE TO APPROVE THE APPLICATION OF CONGREGATIONAL COMMUNITY ACTION PROJECT FOR TAX EMEMPT STATUS BY DESIGNATION PURSUANT TO CHAPTER 27 DIVISION 5 OF CODE OF THE CITY OF WINCHESTER **(REQUIRES ROLL-CALL VOTE)(pages 3-54)**
- 1.2 **O-2015-10:** Second Reading – AN ORDINANCE TO DENY THE APPLICATION OF HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY, INC. FOR TAX EXEMPT STATUS BY DESIGNATION PURSUANT TO CHAPTER 27 DIVISION 5 OF CODE OF THE CITY OF WINCHESTER **(REQUIRES ROLL-CALL VOTE)(pages 55-213)**
- 1.3 **O-2015-03:** Second Reading – AN ORDINANCE TO CONDITIONALLY REZONE 10.59 ACRES AT 200 MERRIMANS LANE (*Map Number 149-01-7-A*), FROM CONDITIONAL RESIDENTIAL BUSINESS (RB-1) DISTRICT WITH CORRIDOR ENHANCEMENT (CE) DISTRICT OVERLAY (0.80 ACRES) AND CONDITIONAL MEDIUM DENSITY RESIDENTIAL (MR) DISTRICT (9.79 ACRES) TO MEDIUM DENSITY RESIDENTIAL (MR) DISTRICT WITH PLANNED UNIT DEVELOPMENT (PUD) DISTRICT OVERLAY RZ-14-663 **(REQUIRES ROLL-CALL VOTE)(pages 214-230)**
- 1.4 **O-2015-08:** Second Reading – AN ORDINANCE TO AMEND SECTION 27-10 PERTAINING TO REAL PROPERTY TAX RATE **(REQUIRES ROLL-CALL VOTE)(pages 231-235)**

2.0 PUBLIC COMMENTS

3.0 CONSENT AGENDA

- 3.1** Motion to direct the Clerk of Council to prepare Certificates of Appreciation for Rex Marshall and Nate Prezzy as members of the Social Services Advisory Board
- 3.2** Announce the resignation of Terry Bohan as a member of the Old Town Development Board and direct the Clerk of Council to advertise the vacancy

4.0 AGENDA

5.0 EXECUTIVE SESSION

- 5.1** MOTION TO CONVENE IN EXECUTIVE SESSION PURSUANT TO §2.2-3711(A) (7) OF THE CODE OF VIRGINIA FOR THE PURPOSE OF DISCUSSION AND CONSIDERATION OF INFORMATION REGARDING THE SUBJECT OF THE EMPLOYMENT, ASSIGNMENT, APPOINTMENT, AND PERFORMANCE OF SPECIFIC PUBLIC OFFICERS APPOINTEES, AND EMPLOYEES OF THE CITY OF WINCHESTER INCLUDING THE APPOINTMENT OF OR PROSPECTIVE APPOINTMENT OF MEMBERS TO CERTAIN BOARDS AND COMMISSIONS.

6.0 ADJOURNMENT

CITY OF WINCHESTER, VIRGINIA

PROPOSED CITY COUNCIL AGENDA ITEM

CITY COUNCIL/COMMITTEE MEETING OF: 03/10/2015 CUT OFF DATE: _____

RESOLUTION ___ ORDINANCE X PUBLIC HEARING ___

ITEM TITLE: Application for Real Estate Tax Exemption for Property Owned by Congregational Community Action Project, Inc.

STAFF RECOMMENDATION: Approve

PUBLIC NOTICE AND HEARING:

ADVISORY BOARD RECOMMENDATION:

FUNDING DATA:

INSURANCE:

The initiating Department Director will place below, in sequence of transmittal, the names of each department that must initial their review in order for this item to be placed on the City Council agenda. The Director's initials for approval or disapproval address only the readiness of the issue for Council consideration. This does not address the Director's recommendation for approval or denial of the issue.

<u>DEPARTMENT</u>	<u>INITIALS FOR APPROVAL</u>	<u>INITIALS FOR DISAPPROVAL</u>	<u>DATE</u>
1. Finance	TB		2-27-15
2. Treasurer	[Signature]		2/27/15
3. _____			
4. City Attorney	[Signature]		3/4/2015
5. City Manager	[Signature]		4 Mar 2015
6. Clerk of Council			

Initiating Department Director's Signature: [Signature] Date: 02/27/15



APPROVED AS TO FORM:
[Signature] 3/4/2015
CITY ATTORNEY

CITY COUNCIL ACTION MEMO

To: Honorable Mayor and Members of City Council
From: Ann T. Burkholder, Commissioner of the Revenue *ATB*
Date: 02/26/2015
Re: Application for Real Estate Tax Exemption by Congregational Community
Action Project, Inc.

THE ISSUE: Congregational Community Action Project, Inc. (CCAP) has submitted to the Commissioner of the Revenue an application for real estate tax exemption by designation on property at 106 South Kent Street. In order to be eligible for exemption, both the ownership and use of the property must meet certain state and local criteria.

RELATIONSHIP TO STRATEGIC PLAN: This application relates most closely to Goal 4: Create a more livable City for all.

BACKGROUND: Pursuant to Code of the City of Winchester §27-32, any organization seeking an exemption by designation shall file an application with the Commissioner of the Revenue by November 1 preceding the year for which property tax exemption is sought. Following review and approval by various offices and departments, the City Manager or designee shall present an ordinance proposal for exemption, together with estimated revenue impact and other pertinent information, to the City Council for consideration as part of the annual budget.

This organization already enjoys real estate tax exemption on the adjoining parcels at 112 - 118 South Kent Street. The prior exemption was granted under an earlier version of City Code which included broader criteria for self-effectuating exemption by classification. Pursuant to current provisions of City Code, this application comes before Council on the basis of exemption by designation. CCAP purchased the parcel under consideration in April, 2014.

It is the determination of the Commissioner of the Revenue that CCAP has complied with all application requirements, meets all state and local qualifications for exemption as a charitable organization, and that usage of the property also meets the necessary qualifications.

BUDGET IMPACT: Assessed value for 2015 is \$216,700. As the 2015 tax rate has yet to be determined, using the 2014 tax rate of \$0.95/\$100, annual taxes would be \$2,058.65.

OPTIONS: City Council has the option to approve or deny this request.

RECOMMENDATION: Pursuant to Code of the City of Winchester §27-32 et seq, the Commissioner of the Revenue and City Manager request that City Council approve this request.

**AN ORDINANCE TO APPROVE THE APPLICATION
OF CONGREGATIONAL COMMUNITY ACTION PROJECT
FOR TAX EXEMPT STATUS BY DESIGNATION
PURSUANT TO CHAPTER 27 DIVISION 5 OF CODE OF THE CITY OF
WINCHESTER**

WHEREAS, Congregational Community Action Project (CCAP) is a charitable not-for-profit organization formed by the faith community of Winchester; and

WHEREAS, CCAP has previously been granted tax exemption for property owned at 112 – 118 South Kent Street and used directly for its mission; and

WHEREAS, CCAP has properly submitted a request for tax exemption by designation pursuant to Chapter 27 Division 5 of Code of the City of Winchester for property recently purchased at 106 South Kent and used directly for its mission; and

WHEREAS, in accordance with codified requirements, the Office of the Commissioner of Revenue, the Office of the Treasurer and City Attorney have reviewed the request; and

WHEREAS, proper Notice and a Public Hearing have been held as required by Code of the City of Winchester §27-32(b),

NOW therefore be it ordained that the request for tax exempt status of CCAP is hereby granted for the property at 106 South Kent Street, effective July 1, 2015. In accordance with §27-36 of Code of the City of Winchester, this property shall be subject to a triennial review of exemptions.

Ann T. Burkholder, Commissioner of the Revenue
15 North Cameron Street
Winchester, VA 22601
Email: commrevenue@winchesterva.gov

Telephone: (540) 667-1815
FAX: (540) 667-8937
TDD: (540) 722-0782
Website: www.winchesterva.gov

To: Jeff Barbour, Treasurer
Tony Williams, City Attorney
Eden Freeman, City Manager

From: Ann T. Burkholder

Date: November 11, 2014

**SUBJECT: Application for Real Estate Tax Exemption by
Congregational Community Action Project (CCAP)**

The Congregational Community Action Project (CCAP) has submitted to the Commissioner of the Revenue an application for real estate tax exemption by designation on the following property:

<u>Property Address</u>	<u>Property Description</u>	<u>2014 Assessed Value</u>
106 South Kent Street	Commercial building	\$233,300

Annual taxes at 2014 rate of \$0.95/\$100 = \$2,216.35.

Pursuant to Code of the City of Winchester §27-32, any organization seeking an exemption by designation shall file an application with the Commissioner of the Revenue by November 1 preceding the year for which property tax exemption is sought. Following review and approval by various offices and departments, the City Manager shall present an ordinance proposal for exemption, together with estimated revenue impact and other pertinent information, to the City Council for consideration as part of the annual budget

Background

This organization enjoys real estate tax exemption on the adjacent parcels of 112 South Kent Street and 118 South Kent Street, which was granted exemption by religious classification under the provisions of City Code at that time. City records indicate that CCAP continues to use that property for purposes consistent with its mission.

Eligibility for Exemption

In order to be eligible for exemption, both the ownership and use of the property must meet certain state and local criteria.

Eligibility for Exemption - Organization

It is the determination of the Commissioner of the Revenue that CCAP has complied with all application requirements and meets all state and local qualifications for exemption as a charitable organization.

Eligibility for Exemption – Real Property

In April of 2014, CCAP purchased the parcel under consideration, known as 106 South Kent Street. Information available to the City indicates the organization uses this property exclusively for charitable purposes in furtherance of its stated mission.

Conclusion

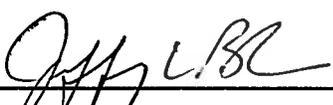
- 1. Application filed in a complete and timely manner: YES
- 2. Ownership of the property meets eligibility criteria: YES
- 3. Use of the property meets eligibility criteria: YES

It is the determination of the Commissioner of the Revenue that the request by Congregational Community Action Project for exemption by designation for property at 106 South Kent Street is eligible for consideration by the Common Council.

Review Required:

Commissioner of the Revenue: 

Date: 11/11/2014

Treasurer: 

Date: 11/12/2014 Comments Attached (Y/N): Agree with findings of CORE
Note: On Cover letter under #7 the date listed is 12/31/14, but should be 12/31/13.

City Attorney: 

Date: 1/22/2015 Comments Attached (Y/N): no

CCAP, INC.

P.O. Box 2112
Winchester, VA 22604
(540) 662-4318



October 10, 2014

Ann T. Burkholder
Commissioner of the Revenue
15 North Cameron Street
Winchester, VA 22601

RE: Application for Real Estate Exemption

Dear Commissioner Burkholder:

We are pleased to present our Application for Real Estate Tax Exemption with regard to the real property owned by CCAP at 106 South Kent Street [ref Tax Map 193-01-V-04].

It should be noted that CCAP, as is indicated in our name, is a faith based non-profit hence the name Congregational Community Action Project, Inc. Founded in 1974 by several of the downtown faith communities [Roman Catholic, Protestant, and Jewish]. CCAP was later incorporated under the laws of Virginia and remains under the original faith communities as well as a significant number of additional faith communities both in the City of Winchester and the County of Frederick.

The governance of CCAP is the appointment of Directors by the aforementioned faith communities by their representatives. Such Directors then elect the corporate Officers and the Officers then manage the operations on a daily basis. Such Directors, Officers, staff are all volunteer and no salary or other compensation is paid.

Our enclosed exhibits are:

1. Our IRS ruling indicating our 501 (c)(3) status
2. Our IRS Identification Number
3. Copy of our 2013 Federal Return 990
4. Copy of our By Laws and Articles of Incorporation
5. List of Directors, Officers via our Annual Report
6. Description of subject property (copy of deed)
7. Financial Statements as of December 31, 2014

Respectfully submitted,

Charles Henkle, Treasurer

#7 should
read 12/31/13
instead of
12/31/14 -



Rouss City Hall
15 North Cameron Street
Winchester, VA 22601
Email: commrevenue@ci.winchester.va.us

Telephone: (540) 667-1815
FAX: (540) 667-5298
TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 193-01-V-4 Acreage: 0.1845

Property Owner: Congregational Community Action Project, INC (CCAP)

Name of Organization (if different from Property Owner): _____

Mailing Address Street: P.O. Box 2112

Mailing Address City, State, Zip: Winchester, VA 22604

Property Address: 106 S. Kent St.

Legal Description of Property: See attached copy of deed

1. Indicate the type of exemption desired: Classification _____ Designation X
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.

2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-36.51 Code of Virginia (Charitable use)

3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes X No _____ (If yes, attach a copy of the charter)

4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
Exclusively for charitable purposes
(See attached Articles of incorporation)
Formed by Faith Community of Winchester

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.1845</u>	<u>To distribute clothing to</u>	<u>July 01, 2014</u>
	<u>persons in need in Winchester</u>	
	<u>and the County of Frederick</u>	

6. Does any other individual, organization, association or corporation occupy or use any part of the premises? Yes _____ No X

If yes, give details: (How often, what part of the building or property, name of organization)

7. Is any income, be it earned money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes _____ No X

If yes, please give details: _____

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes X No _____

(a) If yes, give date of Internal Revenue ruling: November 21, 1979

(b) Give Internal Revenue Identification number: 23-7433688

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 01/01/2013 to 12/31/2013
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Charles R. Henkle

Title: Treasurer Date Submitted: _____

Contact person: Charles R. Henkle Telephone Number: 540-327-6361

I, Charles R. Henkle, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: Charles Henkle

Title: Treasurer Date: 10/17/14

Subscribed and sworn to before me this 17th day of October, 2014

Notary Public: Lori Ann Hunt

My commission expires: June 30, 2016



140000788

000 0070

Tax Map: 193-1-V-4
Consideration: \$ 225,000.00
Assessed Value: \$ 233,300.00

Title Insurer: Fidelity National Title Insurance Company
Grantees Address: 106 South Kent Street
Winchester, VA 22601

DEED OF BARGAIN AND SALE

THIS DEED is made as of April 15, 2014, by and between PEARL PROPERTIES, L.C., a Virginia limited liability company, Grantor; and CONGREGATIONAL COMMUNITY ACTION PROJECT, INC., a Virginia corporation, Grantee.

WITNESSETH:

That for and in consideration of the sum of \$10, cash in hand paid, and other good and valuable consideration, the receipt of which is hereby acknowledged, the Grantor does hereby grant and convey with General Warranty and English Covenants of Title unto the Grantee the following described property located in the City of Winchester, Virginia (the "Property"):

All that certain parcel of land, together with all improvements and appurtenances thereunto belonging, lying and being situate at No. 106 along the eastern side of South Kent Street, in the City of Winchester, Virginia, containing 8,037 square feet, and designated as Lot A on the plat and survey of L. Allen Ebert, L.S., dated June 1, 1993, of record in the Clerk's Office of the Circuit Court of Winchester, Virginia, in Deed Book 258, at Page 1294;

AND BEING the same property conveyed by Craig C. Stoner to Pearl Properties, L.C., by Deed dated August 1, 2001, of record in the aforesaid Clerk's Office in Deed Book 305, at Page 1317.

SAID GRANTOR COVENANTS that it has the right to convey the said land unto the GRANTEE, that it has done no act to encumber the same; that the GRANTEE shall have quiet possession of the said land, free from all encumbrances; that the GRANTOR will execute such further assurances of the said land as may be requisite.

This conveyance is made subject to easements, conditions, and restrictions of record

Prepared by: Victoria Stoner, Esq. #45023
Return to: Law Office Edwin B. Yost
112 South Cameron Street
Winchester, VA 22601

insofar as they may lawfully affect the Property.

000 0071

WITNESS the following signatures and seals:

PEARL PROPERTIES, L.C.

By: *Craig C. Stoner* MCR
CRAIG C. STONER, Member

COMMONWEALTH OF VIRGINIA
CITY/COUNTY OF Winchester

The foregoing Deed of Bargain and Sale was acknowledged before me this 15th day of April, 2014, by Craig C. Stoner, duly authorized member of Pearl Properties, L.C.

Andrea W. Brandt
Notary Public

My Commission expires: 12/31/2015



INSTRUMENT #140000768
RECORDED IN THE CLERK'S OFFICE OF
WINCHESTER, VA
APRIL 15, 2014 AT 06:07PM
\$253.50 GRANTOR TAX WAS PAID AS
REQUIRED BY SEC 58-1-612 OF THE VA. CODE
STATE: \$116.75 LOCAL: \$116.75

2

TERRY M. WHITTLE, CLERK
RECORDED BY: ONE

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public.
Information about Form 990 and its instructions is at www.irs.gov/form990

For the 2013 calendar year, or tax year beginning and ending

Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CONGREGATIONAL COMMUNITY ACTION PROJECT, INC.		D Employer identification number 23-7433688	
	Doing Business As		E Telephone number 540-662-4318	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 2112		G Gross receipts \$ 552,764.	
	City or town, state or province, country, and ZIP or foreign postal code WINCHESTER, VA 22604		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	F Name and address of principal officer: CHARLES HENKLE P.O. BOX 2112, WINCHESTER, VA 22604		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: CCAPWINC.ORG				
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1979 M State of legal domicile: VA	

Part I Summary

1		Briefly describe the organization's mission or most significant activities: PROVIDES FOOD, CLOTHING AND FINANCIAL ASSISTANCE TO THE NEEDY OF WINCHESTER, VA AND SURROUNDING		
2		Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3 5	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 5	
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5 0	
	6	Total number of volunteers (estimate if necessary)	6 100	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.	
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b 0.	
	Revenue	8	Contributions and grants (Part VIII, line 1h)	8 399,210. 525,975.
9		Program service revenue (Part VIII, line 2g)	9 0. 0.	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10 3,876. 26,789.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11 1,229. 0.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12 404,315. 552,764.	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13 294,352. 234,832.
		14	Benefits paid to or for members (Part IX, column (A), line 4)	14 0. 0.
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15 0. 0.
		16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a 0. 0.
		16b	Total fundraising expenses (Part IX, column (D), line 25)	16b 0.
		17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17 87,171. 112,957.
		18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	18 381,523. 347,789.
	19	Revenue less expenses. Subtract line 18 from line 12	19 22,792. 204,975.	
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	20 931,453. 1,138,716.
21		Total liabilities (Part X, line 26)	21 4,579. 5,844.	
22		Net assets or fund balances. Subtract line 21 from line 20	22 926,874. 1,132,872.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	CHARLES HENKLE, TREASURER Type or print name and title			
Preparer	Print/Type preparer's name		Preparer's signature	
	OLIVIA A. HUTTON, CPA			
	Firm's name YOUNT, HYDE & BARBOUR, P.C.		Firm's EIN 54-1149263	
Firm's address P.O. BOX 2560 WINCHESTER, VA 22604-1760		Phone no. 540-662-3417		

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

CONGREGATIONAL COMMUNITY
ACTION PROJECT, INC.

Form 990 (2013)

23-7433688 Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
TO PROVIDE FOOD, CLOTHING AND FINANCIAL ASSISTANCE TO THE NEEDY IN THE CITY OF WINCHESTER, VA AND THE SURROUNDING COUNTIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 234,832. including grants of \$ 234,832.) (Revenue \$ _____)
CCAP MAINTAINS A COMPLETE FOOD PANTRY, WE OPERATE A CLOTHING ROOM FOR BOTH GENDERS OF ALL SIZES, AND WE OFFER ASSISTANCE IN OTHER AREAS SUCH AS RENTS, UTILITIES AND PRESCRIPTION DRUGS.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **234,832.**

**CONGREGATIONAL COMMUNITY
ACTION PROJECT, INC.**

Form 990 (2013)

23-7433688 Page 3

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b	b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c	c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	5	
1b Enter the number of voting members included in line 1a, above, who are independent	5	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13		X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
13 Did the organization have a written whistleblower policy?		X
14 Did the organization have a written document retention and destruction policy?		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶
CHARLES HENKLE - (540) 662-4318
381 OLD KITCHEN RD, WHITE POST, VA 22663

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 525,975.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		525,975.			
	Program Service Revenue	2 a _____	Business Code			
b _____						
c _____						
d _____						
e _____						
f All other program service revenue						
g Total. Add lines 2a-2f						
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		47.		47.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	26,742.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	0.			
		c Gain or (loss)	26,742.			
	d Net gain or (loss)		26,742.		26,742.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less: direct expenses	b			
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a _____						
	b _____					
	c _____					
	d All other revenue					
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		552,764.	0.	0.	26,789.	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22	234,832.	234,832.		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting	7,455.		7,455.	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12	Advertising and promotion				
13	Office expenses	6,068.		6,068.	
14	Information technology				
15	Royalties				
16	Occupancy	51,514.		51,514.	
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	2,534.		2,534.	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	22,841.		22,841.	
23	Insurance	7,460.		7,460.	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	VEHICLE MAINTENANCE	13,962.		13,962.	
b	TAXES AND LICENSES	1,123.		1,123.	
c					
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	347,789.	234,832.	112,957.	0.
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	95,442.	1	133,030.
	2	Savings and temporary cash investments	56,496.	2	299,840.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	0.	4	5,000.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	764,527.		
	b	Less: accumulated depreciation	70,734.		
			660,741.	10c	693,793.
	11	Investments - publicly traded securities	112,744.	11	0.
	12	Investments - other securities. See Part IV, line 11	6,030.	12	7,053.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)	931,453.	16	1,138,716.	
Liabilities	17	Accounts payable and accrued expenses	4,579.	17	5,844.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	4,579.	26	5,844.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	920,844.	27	1,125,819.
	28	Temporarily restricted net assets	1,030.	28	2,053.
	29	Permanently restricted net assets	5,000.	29	5,000.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	926,874.	33	1,132,872.	
34	Total liabilities and net assets/fund balances	931,453.	34	1,138,716.	

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	552,764.
2	Total expenses (must equal Part IX, column (A), line 25)	2	347,789.
3	Revenue less expenses. Subtract line 2 from line 1	3	204,975.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	926,874.
5	Net unrealized gains (losses) on investments	5	1,023.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,132,872.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		

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SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization **CONGREGATIONAL COMMUNITY ACTION PROJECT, INC.** Employer identification number **23-7433688**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III - Functionally integrated
 - d Type III - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? _____
 - (ii) A family member of a person described in (i) above? _____
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above? _____
- h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

▶ For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2013

332021
09-25-13

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

CONGREGATIONAL COMMUNITY

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	837,020.	459,123.	513,070.	399,210.	525,975.	2,734,398.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	837,020.	459,123.	513,070.	399,210.	525,975.	2,734,398.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support (Subtract line 7c from line 6.)						2,734,398.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	837,020.	459,123.	513,070.	399,210.	525,975.	2,734,398.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,669.	3,075.	4,449.	2,036.	47.	11,276.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	1,669.	3,075.	4,449.	2,036.	47.	11,276.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	838,689.	462,198.	517,519.	401,246.	526,022.	2,745,674.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	99.59 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	99.39 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	.41 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	.61 %

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

CONGREGATIONAL COMMUNITY

Part IV

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.
Also complete this part for any additional information. (See instructions).

Area with horizontal lines for supplemental information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

OMB No. 1545-0047

2013

Open to Public Inspection

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990

Name of the organization **CONGREGATIONAL COMMUNITY ACTION PROJECT, INC.**

Employer identification number
23-7433688

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

**CONGREGATIONAL COMMUNITY
ACTION PROJECT, INC.**

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	6,030.	5,507.	5,240.	5,000.	
b Contributions					
c Net investment earnings, gains, and losses	1,023.	523.	267.	240.	
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	7,053.	6,030.	5,507.	5,240.	

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment 70.89 %
 - c Temporarily restricted endowment 29.11 %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|--------------------------|-------------------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		116,400.		116,400.
b Buildings		584,945.	54,901.	530,044.
c Leasehold improvements				
d Equipment		30,020.	5,916.	24,104.
e Other		33,162.	9,917.	23,245.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				693,793.

**CONGREGATIONAL COMMUNITY
ACTION PROJECT, INC.**

Schedule D (Form 990) 2013

23-7433688 Page 3

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
Closely-held equity interests		
(2) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2013

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990

Name of the organization **CONGREGATIONAL COMMUNITY
ACTION PROJECT, INC.**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and criteria used to award the grants or assistance?
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22. Recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash asset

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3** Enter total number of other organizations listed in the line 1 table

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

**CONGREGATIONAL COMMUNITY
ACTION PROJECT, INC.**

Schedule I (Form 990) (2013)

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)
OCCUPANCY	0	21,796.	0.	
UTILITIES	0	90,071.	0.	
CHARITABLE	0	18,092.	0.	
FOOD	0	88,086.	0.	
FUEL	0	8,380.	0.	

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

SCHEDULE I PART III

**EXPLANATION: CCAP MAINTAINS RECORDS TO SUPPORT THE ASSISTANCE PROVIDED
BASED ON ESTABLISHED CRITERIA.**

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

CONGREGATIONAL COMMUNITY
ACTION PROJECT, INC.

Employer identification number
23-7433688

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

COUNTIES.

FORM 990, PART VI, SECTION A, LINE 6:

EXPLANATION: GOVERNING BODY: CONGREGATIONAL COMMUNITY ACTION PROJECT, INC.
WAS FOUNDED BY THREE OF THE LOCAL FAITH COMMUNITIES (SACRED HEART OF JESUS
CATHOLIC CHURCH, BETH EL SYNAGOGUE AND GRACE EVANGELICAL LUTHERAN CHURCH)
AND NOW SUPPORTED BY MOST OF THE LOCAL FAITH COMMUNITIES. EACH
PARTICIPATING FAITH COMMUNITY HAS A REPRESENTATIVE (MEMBER) ON THE
GOVERNING BODY MEETING ON THE 3RD THURSDAY OF EACH OF THE MONTHS OF
JANUARY, MARCH, MAY, JUNE, SEPTEMBER, OCTOBER AND NOVEMBER OF EACH YEAR.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: OPERATIONS ARE REVIEWED BY THE GOVERNING BODY AT THESE
MEETINGS AND CORPORATE DIRECTORS AND OFFICERS ARE ELECTED AT THE ANNUAL
MEETING IN NOVEMBER.

FORM 990, PART VI, SECTION A, LINE 7B:

EXPLANATION: OPERATIONS ARE REVIEWED BY THE GOVERNING BODY AT THESE
MEETINGS AND CORPORATE DIRECTORS AND OFFICERS ARE ELECTED AT THE ANNUAL
MEETING IN NOVEMBER.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE FORM 990 WAS REVIEWED AND APPROVED BY THE CORPORATE BOARD
BEFORE BEING FILED.

Name of the organization **CONGREGATIONAL COMMUNITY
ACTION PROJECT, INC.**

Employer identification number
23-7433688

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: AVAILABLE UPON REQUEST.

Multiple horizontal lines for providing additional explanation or details.

ARTICLES OF AMENDMENT

1. Name of the corporation is Congregational Community Action Project, Inc.
2. The text of the amendment is as follows: Delete Paragraph 4 of the Articles of Amendment previously filed in 1979 and substitute the following:
 4. The Director, President, First Vice President, Second Vice President, Recording Secretary, Corresponding Secretary, Treasurer, Office Manager, Food Chairperson, Clothing Chairperson, immediate past President, Newsletter Editor and three (3) at-large representatives shall comprise the Board of Directors. Said officers of the Corporation shall be selected by a nominating committee and shall be elected by majority vote of the Corporate members present at the meeting.
3. The date the amendment was adopted was November 21, 1991.
4. The amendment was proposed by the Board of Directors and submitted to the members in accordance with Section 13.1-888, Code of Virginia, 1950, and that a quorum existed of the only voting group entitled to vote, and 27 votes were cast in favor of the amendment and one was cast opposed. That this was the sufficient number of votes for approval by the sole voting group.

Nancy Daugherty 12/21
NANCY DAUGHERTY, DIRECTOR

Fran Ricketts 12/21
FRAN RICKETTS, PRESIDENT

Beverly J. Wills 12/21
BEVERLY WILLS, DIRECTOR

James Systema 12/21/91
JAMES SYSTEMA, TREASURER

Mary Ann Hart 12/13/91
MARY ANN HART, DIRECTOR

Bonnie Brockschmidt 12/21/91
BONNIE BROCKSCHMIDT, DIRECTOR

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

December 30, 1991

The State Corporation Commission has found the accompanying
articles submitted on behalf of

CONGREGATIONAL COMMUNITY ACTION PROJECT, INC.

to comply with the requirements of law, and confirms payment of
all related fees.

Therefore, it is ORDERED that this

CERTIFICATE OF AMENDMENT

be issued and admitted to record with the articles of amendment in
the Office of the Clerk of the Commission, effective December 30,
1991.

The corporation is granted the authority conferred on it by law in
accordance with the articles, subject to the conditions and
restrictions imposed by law.

STATE CORPORATION COMMISSION

By

Thomas P. Hancock, Jr.

Commissioner

AMENACPT
CIS20436
91-12-30-0129

BOOK 11 PAGE 6

ARTICLES OF AMENDMENT

CONGREGATIONAL COMMUNITY ACTION PROJECT, INC.

Congregational Community Action Project, Inc. hereby adopts the amendment attached hereto. The Board of Directors met on the 18th day of October, 1979, at which time the amendment was found in the best interests of the corporation and directed to be submitted to a vote at a special meeting of the members. Notice was given to each member entitled to vote on October 18, 1979. Such notice was given in a specified manner as provided in the Corporation Act; that a quorum was present at such meeting and that such amendment received more than two-thirds of the votes entitled to be cast by members present or represented by proxy at such meeting. The amendment is identified as Exhibit A and incorporated herein.



President



Secretary

EXHIBIT A

AMENDED ARTICLES OF INCORPORATION

OF

CONGREGATIONAL COMMUNITY ACTION PROJECT, INC.

1. Article 2, Sections a, b, and c are hereby deleted and in lieu thereof, the following is substituted:

Said corporation is organized exclusively for charitable purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c) (3) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Act).

2. The following is hereby added to the original Articles of Incorporation:

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c) (3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), or (b) by a corporation, contributions to which are deductible under section 170(c) (2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

3. Article 5 of the original Articles of Incorporation is hereby deleted and, in lieu thereof, the following is substituted:

Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as at the time shall qualify as an exempt organization or organizations under Section 501(c) (3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county or city in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

4. In all other respects, the original Articles of Incorporation of Congregational Community Action Project, Inc. are hereby ratified and affirmed.

Dated: May 21, 1979.

CONGREGATIONAL COMMUNITY ACTION PROJECT, INC.

By Thomas J. Chasler

THOMAS J. CHASLER

By Joseph Sahm

JOSEPH SAHM, President

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

AT RICHMOND,

November 21, 1979

The accompanying articles having been delivered to the State Corporation Commission on behalf of

Congregational Community Action Project, Inc.

and the Commission having found that the articles comply with the requirements of law and that all required fees have been paid, it is

ORDERED that this CERTIFICATE OF AMENDMENT be issued, and that this order, together with the articles, be admitted to record in the office of the Commission; and that the corporation have the authority conferred on it by law in accordance with the articles, subject to the conditions and restrictions imposed by law.

Upon the completion of such recordation, this order and the articles shall be forwarded for recordation in the office of the clerk of the Circuit Court, City of Winchester

STATE CORPORATION COMMISSION

By _____

Commissioner

VIRGINIA:

In the Clerk's Office of the Circuit Court, City of Winchester

The foregoing certificate (including the accompanying articles) has been duly recorded in my office this 11th day of December, 1979 and is now returned to the State Corporation Commission by certified mail.

Janette S. Rhodes, Dep.
Clerk

ARTICLES OF INCORPORATION

OF

CONGREGATIONAL COMMUNITY ACTION PROJECT, INC.

1. The name of the Corporation is

Congregational Community Action Project, Inc.

2. The purposes of the Corporation shall be as follows:

↘ a. To provide food, clothing, financial assistance or other such services as may from time to time appear needed in a charitable manner to persons and/or families who are unable to meet these needs themselves or through the assistance of existing social service agencies within the community.

↘ b. To receive gifts, grants, legacies, devises and contributions; to own, acquire, lease, mortgage, manage, and otherwise deal in real estate; and to act as agent for or enter into contracts with governmental organizations for implementation of charitable governmental programs.

↘ c. To do all and everything necessary, suitable and proper for the accomplishment of any of the charitable purposes or attainment of any of the charitable objects or the furtherance of any of the powers hereinabove mentioned, either alone or in association with any other corporations, firms or individuals.

3. The Corporation is to have one (1) class of members, which shall be appointed by each church in the City of Winchester or the County of Frederick. Each member of the Corporation shall have the right to vote and shall be eligible to work on behalf of the Corporation to carry out the above stated purposes of the Corporation.

↘ 4. The President, Secretary, and Treasurer of the Corporation shall comprise the Board of Directors. Said officers of the Corporation shall be selected from the membership by a nominating committee and shall be elected to office by majority vote of the members.

↘ 5. In case of dissolution of this Corporation, all assets, including any funds remaining in the treasury after all debts have been paid, shall be transferred to another charitable organization or other charitable organizations.

6. The initial registered office of the Corporation shall be Post Office Box 2703, 133 West Boscawen Street, City of Winchester, Virginia, and the initial registered agent at such address shall be Thomas J. Chasler, who is a resident of the State of Virginia and a member of the Virginia State Bar.

7. The number of Directors constituting the initial Board of Directors is three (3). The initial Directors are:

↘ deleted

↘ Amended 3

↘ Amended 2

<u>NAME</u>	<u>ADDRESS</u>
Joseph Salm	501 Van Fossen Street Winchester, Virginia 22601
Eleanor Monahan	449 Merrimans Lane Winchester, Virginia 22601
Clyde Nelson	307 East Piccadilly Street Winchester, Virginia 22601

Dated: February 12, 1979

CONGREGATIONAL COMMUNITY ACTION
PROJECT, INC.

By Thomas J. Chasler
THOMAS J. CHASLER

Book 10
Page 551

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

AT RICHMOND,
February 16, 1979

The accompanying articles having been delivered to the State Corporation Commission on behalf of
Congregational Community Action Project, Inc.

and the Commission having found that the articles comply with the requirements of law and that all required fees have been paid, it is

ORDERED that this CERTIFICATE OF INCORPORATION be issued, and that this order, together with the articles, be admitted to record in the office of the Commission; and that the corporation have the authority conferred on it by law in accordance with the articles, subject to the conditions and restrictions imposed by law.

Upon the completion of such recordation, this order and the articles shall be forwarded for recordation in the office of the clerk of the Circuit Court, City of Winchester

STATE CORPORATION COMMISSION

By Thomas P. Harwood, Jr.
Commissioner

VIRGINIA:

In the Clerk's Office of the Circuit Court, City of Winchester

The foregoing certificate (including the accompanying articles) has been duly recorded in my office this 28th
day of February 1979 and is now returned to the State Corporation Commission by certified mail.

Janette B. Phillips, Dep.
Clerk

2014 ANNUAL REPORT
COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

File online at
 sccefile.scc.virginia.gov



1. CORPORATION NAME:
 CONGREGATIONAL COMMUNITY ACTION PROJECT, INC.

DUE DATE: 02/28/14

2. VA REGISTERED AGENT NAME AND OFFICE ADDRESS: ATTY.
 JAMES J. MCGUIRE

SCC ID NO.: 0192545-2

110 NORTH BRADDOCK ST

5. STOCK INFORMATION

CLASS	AUTHORIZED

WINCHESTER, VA 22601

3. CITY OR COUNTY OF VA REGISTERED OFFICE:
 222-WINCHESTER CITY

4. STATE OR COUNTRY OF INCORPORATION:
 VA-VIRGINIA

DO NOT ATTEMPT TO ALTER THE INFORMATION ABOVE. Carefully read the enclosed instructions. Type or print in black only.

6. PRINCIPAL OFFICE ADDRESS:

<input type="checkbox"/> Mark this box if address shown below is correct	If the block to the left is blank or contains incorrect data please add or correct the address below.
ADDRESS: C/O BUCHBAUER AND MCGUIRE PC 110 N BRADDOCK ST CITY/ST/ZIP WINCHESTER, VA 22601	ADDRESS: CITY/ST/ZIP

7. DIRECTORS AND PRINCIPAL OFFICERS:

All directors and principal officers must be listed.
 An individual may be designated as both a director and an officer.

Mark appropriate box unless area below is blank: <input type="checkbox"/> Information is correct <input type="checkbox"/> Information is incorrect <input type="checkbox"/> Delete information	If the block to the left is blank or contains incorrect data, please mark appropriate box and enter information below: <input type="checkbox"/> Correction <input type="checkbox"/> Addition <input type="checkbox"/> Replacement
OFFICER <input checked="" type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/> NAME: FRAN RICKETTS TITLE: PRESIDENT ADDRESS: 112 S KENT ST CITY/ST/ZIP: WINCHESTER, VA 22601	OFFICER <input type="checkbox"/> DIRECTOR <input type="checkbox"/> NAME: TITLE: ADDRESS: CITY/ST/ZIP:

I affirm that the information contained in this report is accurate and complete as of the date below.

 SIGNATURE OF DIRECTOR/OFFICER
 LISTED IN THIS REPORT

 PRINTED NAME AND CORPORATE TITLE

 DATE

It is a Class 1 misdemeanor for any person to sign a document that is false in any material respect with intent that the document be delivered to the Commission for filing.

2014 ANNUAL REPORT CONTINUED

CORPORATION NAME:
CONGREGATIONAL COMMUNITY ACTION PROJECT, INC.

DUE DATE: 02/28/14
SCC ID NO.: 0192545-2

7. DIRECTORS AND PRINCIPAL OFFICERS (continued):

All directors and principal officers must be listed.
 An individual may be designated as both a director and an officer.

Mark appropriate box unless area below is blank: <input type="checkbox"/> Information is correct <input type="checkbox"/> Information is incorrect <input type="checkbox"/> Delete information	If the block to the left is blank or contains incorrect data, please mark appropriate box and enter information below: <input type="checkbox"/> Correction <input type="checkbox"/> Addition <input type="checkbox"/> Replacement
OFFICER <input checked="" type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/> NAME: HELEN KENNY TITLE: VICE PRESIDENT ADDRESS: 420 DICKS HOLLOW ROAD CITY/ST/ZIP: WINCHESTER, VA 22603	OFFICER <input type="checkbox"/> DIRECTOR <input type="checkbox"/> NAME: TITLE: ADDRESS: CITY/ST/ZIP:
Mark appropriate box unless area below is blank: <input type="checkbox"/> Information is correct <input type="checkbox"/> Information is incorrect <input type="checkbox"/> Delete information	If the block to the left is blank or contains incorrect data, please mark appropriate box and enter information below: <input type="checkbox"/> Correction <input type="checkbox"/> Addition <input type="checkbox"/> Replacement
OFFICER <input checked="" type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/> NAME: BETHANY SEATTOSS TITLE: VICE PRESIDENT ADDRESS: 215 JOLIEN DR CITY/ST/ZIP: CLEAR BROOK, VA 22624	OFFICER <input type="checkbox"/> DIRECTOR <input type="checkbox"/> NAME: TITLE: ADDRESS: CITY/ST/ZIP:
Mark appropriate box unless area below is blank: <input type="checkbox"/> Information is correct <input type="checkbox"/> Information is incorrect <input type="checkbox"/> Delete information	If the block to the left is blank or contains incorrect data, please mark appropriate box and enter information below: <input type="checkbox"/> Correction <input type="checkbox"/> Addition <input type="checkbox"/> Replacement
OFFICER <input checked="" type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/> NAME: MAUREEN WOLFE TITLE: VICE PRESIDENT ADDRESS: 200 TANKARD LA CITY/ST/ZIP: WINCHESTER, VA 22603	OFFICER <input type="checkbox"/> DIRECTOR <input type="checkbox"/> NAME: TITLE: ADDRESS: CITY/ST/ZIP:
Mark appropriate box unless area below is blank: <input type="checkbox"/> Information is correct <input type="checkbox"/> Information is incorrect <input type="checkbox"/> Delete information	If the block to the left is blank or contains incorrect data, please mark appropriate box and enter information below: <input type="checkbox"/> Correction <input type="checkbox"/> Addition <input type="checkbox"/> Replacement
OFFICER <input checked="" type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/> NAME: CHARLES HENKLE TITLE: SEC-TREAS ADDRESS: 381 OLD KITCHEN RD CITY/ST/ZIP: WHITE POST, VA 22663	OFFICER <input type="checkbox"/> DIRECTOR <input type="checkbox"/> NAME: TITLE: ADDRESS: CITY/ST/ZIP:

NOTES TO FINANCIALS
C CAP, INC
December 31, 2013

The attached financials consist of the Profit & Lost [indicating income and expense] for the twelve months ending December 31, 2013 and the Balance Sheet as of that date.

Yount, Hyde, and Barbour, P.C. performed an audit of the books and records for year 2013.

Our bank relationship is with Virginia National Bank.

The Insurance Center of Winchestre handles CCAP's risk management.

Our legal professionals are James J. McGuire, Esq. of Bauchbauer, P.C.

Questions of a financial nature should be directed to Charles Henkle, Treasurer.

6:26 PM

09/25/14

Accrual Basis

CCAP, Inc.
Balance Sheet
As of December 31, 2013

	<u>Dec 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
108 · VA NAT'L BANK Checking*	128,936.84
110 · Virginia National Bank CD	2,651.99
350 · Virginia National Bank CD #2	<u>300,740.20</u>
Total Checking/Savings	432,329.03
Other Current Assets	<u>5,200.00</u>
Total Current Assets	437,529.03
Fixed Assets	
1500 · Computers & Software	7,899.94
1505 · Truck Fleet	33,162.30
1506 · Building & Land	500,350.00
1507 · Closing Costs on Building	22,560.98
1509 · Improvements-Building	183,429.77
1510 · Freezers for Food Area	19,946.19
1511 · Accum-Depr-1506,1507,1509	-58,315.20
1512 · Accum Depr - Freezers-1510	-4,055.91
1601 · Accum-Depr-Computers-1500	-1,389.73
1602 · Allow/Depreciation-Toyota-1505	<u>-10,102.21</u>
Total Fixed Assets	693,486.13
Other Assets	
1501 · Endowment Fund [Restricted Use]	<u>6,030.00</u>
Total Other Assets	<u>6,030.00</u>
TOTAL ASSETS	<u><u>1,137,045.16</u></u>
LIABILITIES & EQUITY	
Equity	
3001 · Opening Bal Equity	179,757.21
3900 · Retained Earnings	747,117.92
Net Income	<u>210,170.03</u>
Total Equity	<u>1,137,045.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,137,045.16</u></u>

CCAP, Inc.
Profit & Loss
 January through December 2013

	Jan - Dec 13
Ordinary Income/Expense	
Income	
100 · Support from Faith Communities	134,313.44
101 · Organizations	66,231.97
103 · Individuals	324,077.17
Total Income	524,622.58
Expense	
200 · Electric Utilities	70,357.05
201 · Food Products & Related	84,842.79
202 · Fuel	8,380.18
203 · Rent Assistance & Lodging	21,198.91
204 · Medications & Prescriptions	7,108.00
205 · Water & Sewer Utilities	14,137.32
208 · Natural Gas	3,770.20
209 · Misc. Medical Assistance Items	549.77
210 · Elec Heaters-Fans-A/C	1,807.09
211 · Misc. Charitable Expenditure	18,046.60
213 · Bags/Supplies/Misc.	1,081.44
Total Expense	231,279.35
Net Ordinary Income	293,343.23
Other Income/Expense	
Other Income	
107 · Interest Income	46.50
161 · Gain or Loss on Investments	26,742.35
Total Other Income	26,788.85
Other Expense	
301 · Building Cleaning Expense	5,765.46
302 · Telephone Expense	3,697.79
303 · Trash Removal	1,969.54
304 · Postage & Bulk Mail Permit	1,867.80
305 · Copier Supplies & Printing	5,725.06
306 · Management Meetings	1,628.44
307 · Insurance	7,460.00
308 · Building Costs - Maintenance	1,800.70
309 · Misc Overhead Costs	11,086.25
311 · Building - Utilities	12,505.43
312 · Building - Repairs & Maint.	6,938.87
313 · Taxes, Licenses & Permits	407.50
316 · Depreciation Expense	27,941.53
348 · Truck & Auto Expense	12,091.48
349 · Miscellaneous	714.92
351 · Meetings of Staff Volunteers	906.28
354 · Professional Fees	7,455.00
Total Other Expense	109,962.05
Net Other Income	-83,173.20
Net Income	210,170.03

CITY OF WINCHESTER, VIRGINIA

PROPOSED CITY COUNCIL AGENDA ITEM

CITY COUNCIL/COMMITTEE MEETING OF: 03/10/2015 CUT OFF DATE: ____

RESOLUTION ___ ORDINANCE X PUBLIC HEARING ___

ITEM TITLE: Application for Real Estate Tax Exemption for Property Owned by Habitat for Humanity of Winchester-Frederick County, Inc.

STAFF RECOMMENDATION: Deny

PUBLIC NOTICE AND HEARING:

ADVISORY BOARD RECOMMENDATION:

FUNDING DATA:

INSURANCE:

The initiating Department Director will place below, in sequence of transmittal, the names of each department that must initial their review in order for this item to be placed on the City Council agenda. The Director's initials for approval or disapproval address only the readiness of the issue for Council consideration. This does not address the Director's recommendation for approval or denial of the issue.

<u>DEPARTMENT</u>	<u>INITIALS FOR APPROVAL</u>	<u>INITIALS FOR DISAPPROVAL</u>	<u>DATE</u>
1. Finance	<u>JB</u>		<u>2-27-15</u>
2. Treasurer	<u>JB</u>		<u>2/27/15</u>
3. _____			
4. City Attorney	<u>aw</u>		<u>3/4/2015</u>
5. City Manager	<u>MS</u>		<u>4 Mar 2015</u>
6. Clerk of Council			

Initiating Department Director's Signature: *Debra T. Beaman* Date: 02/27/15



APPROVED AS TO FORM:

[Signature] 3/4/2015
CITY ATTORNEY

CITY COUNCIL ACTION MEMO

To: Honorable Mayor and Members of City Council
From: Ann T. Burkholder, Commissioner of the Revenue *ATB*
Date: 02/26/2015
Re: Application for Real Estate Tax Exemption by Habitat for Humanity, Inc.

THE ISSUE: Habitat for Humanity has submitted to the Commissioner of the Revenue an application for real estate tax exemption by designation on each of the following properties:

<u>Property Address</u>	<u>Property Description</u>	<u>2015 Assessed Value</u>
212 Baker Street	Single family residence	\$55,900
214 Baker Street	Single family residence	\$50,600
216 Baker Street	Residential duplex	\$51,300
410 Chase Street	Single family residence	\$65,000
412 Chase Street	Single family residence	\$68,500
416 Chase Street	Single family residence	\$68,800
415 West Lane	Single family residence	\$69,000
419 West Lane	Single family residence	\$68,500
423 West Lane	Single family residence	\$65,000
427 West Lane	Single family residence	\$69,000
431 West Lane	Single family residence	\$69,000
443 West Lane	Single family residence	\$82,700
232 Kern St	Single family residence	\$37,300
321 Highland Ave	Single family residence	\$41,300
323 Highland Ave	Single family residence	\$39,100
507 Highland Ave	Single family residence	\$59,100
517 Highland Ave	Single family residence	\$72,900
17 Properties	Total Assessed Value:	\$1,033,000

RELATIONSHIP TO STRATEGIC PLAN: This application relates most closely to Goal 4: Create a more livable City for all.

BACKGROUND: Pursuant to Code of the City of Winchester §27-32, any organization seeking an exemption by designation shall file an application with the Commissioner of the Revenue by November 1 preceding the year for which property tax exemption is sought. Following review and approval by various offices and departments, the City Manager or designee shall present an ordinance proposal for exemption, together with estimated revenue impact and other pertinent information, to the City Council for consideration as part of the annual budget.

This organization enjoys real estate tax exemption on property at 145 Baker Street, which was granted by local designation in 2006 pursuant to Code of Virginia §58.1-3651. City records indicate Habitat continues to use that property for purposes consistent with its mission.

In order to be eligible for exemption, both the ownership and use of the property must meet certain state and local criteria.

Ownership: It is the determination of the Commissioner of the Revenue that Habitat has complied with all application requirements and meets all state and local qualifications for exemption as a charitable organization.

Use of Property: According to the applications, Habitat's use of each property now under consideration is as a residential rental unit, with rent based on HUD scale for affordable housing. The Virginia Supreme Court analyzed a similar situation in the case of the case of Mariner's Museum v. City of Newport News, 255 Va. 40; 495 S.E.2d 251 (1998). The Court ruled that "even where one tax exempt entity leases to another, if the lease generates substantial revenue, the tax exempt status is lost – it is the use to which the property is put that determines the exemption, not the use of the revenues". In this situation, the claim of eligibility has even less weight as Habitat is leasing property to individuals (non-exempt entities). Nonetheless, the result is the same as the lease generates substantial revenue, whether through payments by tenants or through any potential supplemental subsidies.

The use of these properties as residential rental by lease fails to meet real property eligibility for exemption.

It is the determination of the Commissioner of the Revenue that Habitat for Humanity has complied with all application requirements, meets all state and local qualifications for exemption as a charitable organization, but that usage of the property fails to meet eligibility for exemption.

BUDGET IMPACT: Total assessed value for 2015 is \$1,033,000. As the 2015 tax rate has yet to be determined, using the 2014 tax rate of \$0.95/\$100, annual taxes would be \$9,813.50.

OPTIONS: City Council has the option to approve or deny this request.

RECOMMENDATION: Pursuant to Code of the City of Winchester §27-32 et seq, the Commissioner of the Revenue and City Manager request that City Council deny this request.

**AN ORDINANCE TO DENY THE APPLICATION
OF HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY, INC.
FOR TAX EXEMPT STATUS BY DESIGNATION
PURSUANT TO CHAPTER 27 DIVISION 5 OF CODE OF THE CITY OF
WINCHESTER**

WHEREAS, Habitat for Humanity of Winchester-Frederick County, Inc. is a charitable not-for-profit organization formed to provide affordable housing; and

WHEREAS, Habitat for Humanity has previously been granted tax exemption for property owned at 145 Baker Street and used directly by the organization for its mission; and

WHEREAS, Habitat for Humanity has properly submitted a request for tax exemption by designation pursuant to Chapter 27 Division 5 of Code of the City of Winchester for property at 212 Baker Street; 214 Baker Street; 216 Baker Street; 410 Chase Street; 412 Chase Street; 416 Chase Street; 415 West Lane; 419 West Lane; 423 West Lane; 427 West Lane; 431 West Lane; 443 West Lane; 232 Kern Street; 321 Highland Ave; 323 Highland Ave; 402 Highland Ave; 507 Highland Ave; 511 Highland Ave; 517 Highland Ave; and

WHEREAS, Habitat for Humanity's use of these properties as residential rental by lease fails to meet real property eligibility for exemption; and

WHEREAS, in accordance with codified requirements, the Office of the Commissioner of Revenue, the Office of the Treasurer and City Attorney have reviewed the request; and

WHEREAS, proper Notice and a Public Hearing have been held as required by Code of the City of Winchester §27-32(b),

NOW therefore be it ordained that the request for tax exempt status of Habitat for Humanity is hereby denied for the properties named above.



Ann T. Burkholder, Commissioner of the Revenue
 15 North Cameron Street
 Winchester, VA 22601
 Email: commrevenue@winchesterva.gov

Telephone: (540) 667-1815
 FAX: (540) 667-8937
 TDD: (540) 722-0782
 Website: www.winchesterva.gov

To: Jeff Barbour, Treasurer
 Tony Williams, City Attorney
 Eden Freeman, City Manager

From: Ann T. Burkholder

Date: November 11, 2014

SUBJECT: Application for Real Estate Tax Exemption by Habitat for Humanity of Winchester-Frederick County, Inc.

Habitat for Humanity of Winchester-Frederick County, Inc. (Habitat) has submitted to the Commissioner of the Revenue an application for real estate tax exemption by designation on each of the following properties:

<u>Property Address</u>	<u>Property Description</u>	<u>2014 Assessed Value</u>
212 Baker Street	Single family residence	\$55,200
214 Baker Street	Single family residence	\$50,500
216 Baker Street	Residential duplex	\$50,900
410 Chase Street	Single family residence	\$60,000
412 Chase Street	Single family residence	\$63,200
416 Chase Street	Single family residence	\$63,500
415 West Lane	Single family residence	\$63,600
419 West Lane	Single family residence	\$63,200
423 West Lane	Single family residence	\$60,000
427 West Lane	Single family residence	\$63,600
431 West Lane	Single family residence	\$63,600
443 West Lane	Single family residence	\$74,400
232 Kern St	Single family residence	\$33,400
321 Highland Ave	Single family residence	\$38,300
323 Highland Ave	Single family residence	\$36,200
507 Highland Ave	Single family residence	\$53,100
517 Highland Ave	Single family residence	\$65,900
17 Properties	Total Assessed Value:	\$958,600

Annual taxes at 2014 rate of \$0.95/\$100 = \$9,106.70.

Pursuant to Code of the City of Winchester §27-32, any organization seeking an exemption by designation shall file an application with the Commissioner of the Revenue by November 1 preceding the year for which property tax exemption is sought. Following review and approval by various offices and departments, the City Manager shall present an ordinance proposal for

exemption, together with estimated revenue impact and other pertinent information, to the City Council for consideration as part of the annual budget.

Background

This organization enjoys real estate tax exemption on property at 145 Baker Street, which was granted exemption by state designation in 2006 pursuant to Code of Virginia §58.1-3651. City records indicate Habitat continues to use that property for purposes consistent with its mission.

Eligibility for Exemption

In order to be eligible for exemption, both the ownership and use of the property must meet certain state and local criteria.

Eligibility for Exemption - Organization

It is the determination of the Commissioner of the Revenue that Habitat has complied with all application requirements and meets all state and local qualifications for exemption as a charitable organization.

Eligibility for Exemption – Real Property

According to the applications, Habitat's use of each property is as a residential rental unit, with rent based on HUD scale for affordable housing.

The Virginia Supreme Court analyzed a similar situation in the case of the case of Mariner's Museum v. City of Newport News, 255 Va. 40; 495 S.E.2d 251 (1998). In the Mariner's Museum case, Riverside Hospital (a tax exempt entity) operated on property that it leased from the Mariner's Museum (another tax exempt entity). The City of Newport News imposed real property taxes upon the property claiming that the revenues generated from the lease were not part in parcel to the tax exempt purpose of the Mariner's Museum. The Virginia Supreme Court ruled that "even where one tax exempt entity leases to another, if the lease generates substantial revenue, the tax exempt status is lost – it is the use to which the property is put that determines the exemption, not the use of the revenues".

In this situation, the claim of eligibility has even less weight as Habitat (a potentially tax-exempt entity) is leasing property to individuals (non-exempt entities). Nonetheless, the result is the same as the lease generates substantial revenue, whether through payments by tenants or through any potential supplemental subsidies.

The use of these properties as residential rental by lease fails to meet real property eligibility for exemption.

Conclusion

1. Application filed in a complete and timely manner: YES
2. Ownership of the property meets eligibility criteria: YES
3. Use of the property meets eligibility criteria: NO

It is the determination of the Commissioner of the Revenue that the request by Habitat for Humanity of Winchester-Frederick County, Inc., for exemption by designation of specified properties fails to meet the codified requirements for consideration by the Common Council.

Review Required:

Commissioner of the Revenue:

Allen T Bell

Date:

11/11/2014

Treasurer:

JHLB

Date:

11/12/2014

Comments Attached (Y/N):

Agree w/ Cox's findings

City Attorney:

[Signature]

Date:

1/22/2015

Comments Attached (Y/N):

No



Rouss City Hall
15 North Cameron Street
Winchester, VA 22601
Email: commrevenue@ci.winchester.va.us

Telephone: (540) 667-1815
FAX: (540) 667-5298
TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-1-F-7/20400 Acreage: 0.0429
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____
Mailing Address Street: 145 Baker St. / POB 1653
Mailing Address City, State, Zip: Winc., VA 22601 / 22604
Property Address: 212 Baker St.
Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification Designation
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No _____ (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0429</u>	<u>Single Family Affordable Housing</u> <u>3BR</u>	<u>01.01.2014</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earnest money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is recieved from
tenants. Rent is based on HUD
scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

- (a) If yes, give date of Internal Revenue ruling: 02.01.2006
- (b) Give Internal Revenue Identification number: 54-1816368

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
 Title: Exec Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

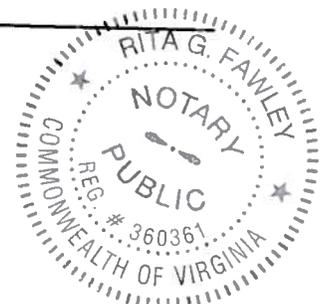
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]
 Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita H. Fawley

My commission expires: March 31, 2018





Rouss City Hall
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Email: commrevenue@ci.winchester.va.us

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FAX: (540) 667-5298
TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-1-F-8/20401 Acreage: 0.0465
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____
Mailing Address Street: 145 Baker St. / POB 1653
Mailing Address City, State, Zip: Winc, VA 22601 / 22604
Property Address: 214 Baker St.
Legal Description of Property: Duplex Residential Property

1. Indicate the type of exemption desired: Classification by Designation ✓
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes ✓ No _____ (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0465</u>	<u>Duplex Residential</u>	<u>04.01.2014</u>
<u> </u>	<u>2BR</u>	<u>Property</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earned money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from

tenants. Rent is based on HUD

scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

HFHWFC

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
 Title: Exec Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

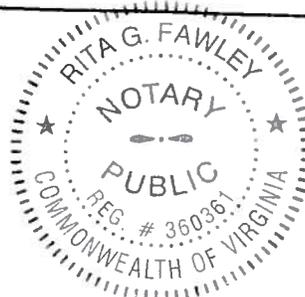
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]
 Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October, 2014

Notary Public: Rita St. Fawley

My commission expires: March 31, 2018





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Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-1-F-9/20402 Acreage: 0.0480
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 216 Baker St.

Legal Description of Property: ~~single~~ Duplex Residential Property

1. Indicate the type of exemption desired: Classification UN Designation ✓
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes ✓ No _____ (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0480</u>	<u>Duplex Residential</u>	<u>04.01.2014</u>
<u> </u>	<u>2BR</u>	<u>Property</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earned money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from

tenants. Rent is based on HUD

scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

HFH WFC

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
 Title: Exec. Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

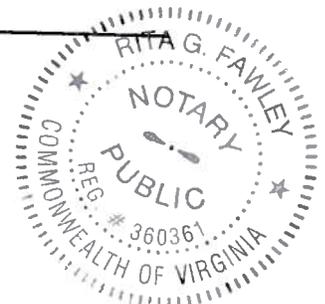
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: Michael L. Butler
 Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita H. Jawley

My commission expires: March 31, 2018





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Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-12-D-7/2011 Acreage: 0.0834
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 410 Chase St.

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification DA Designation ✓
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes ✓ No _____ (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

HFH/WFC

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0834</u>	<u>Single Family Residence</u>	<u>04.01.2014</u>
	<u>2 BR</u>	

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earnest money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from tenants. Rent is based on HUD scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
 Title: Exec Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

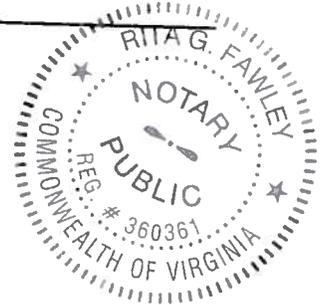
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]
 Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita H. Hawley

My commission expires: March 31, 2018





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Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-12-D-8 / 20412 Acreage: 0.0812
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____
Mailing Address Street: 145 Baker St. / POB 1653
Mailing Address City, State, Zip: Winc, VA 22601 / 22604
Property Address: 412 Chase St.
Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification Designation
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

HFWFC

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0012</u>	<u>Single Family Residence</u>	<u>04.01.2014</u>
	<u>3 BR</u>	

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earnest money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from tenants. Rent is based on HUD scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

HFHWFC

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
 Title: Exec. Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]
 Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita G. Fawley

My commission expires: March 31, 2018





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TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-12-0-10/20403 Acreage: 0.0867
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 416 Chase St.

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification Designation
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0867</u>	<u>Single Family Residence</u> <u>3BR</u>	<u>04.01.2014</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earned money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from
tenants. Rent is based on HUD
scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

HFHWFC

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler

Title: Exec Director Date Submitted: 10.30.14

Contact person: Michael L. Butler Telephone Number: 540.662.7066

I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]

Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita G. Fawley

My commission expires: March 31, 2018





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TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-12-0-5/20407 Acreage: 0.0737

Property Owner: Habitat for Humanity of Winc - Frederick Co.

Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 415 West Ln.

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification X Designation ✓
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.

2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?

58.1-3622

3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes ✓ No _____ (If yes, attach a copy of the charter)

4. For what purpose is the ownership chartered, incorporated or otherwise in existence?

To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.737</u>	<u>Single Family Residence</u> <u>3BR</u>	<u>04.01.2014</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earned money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is recieved from
tenants. Rent is based on HUD
scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
Title: Exec Director Date Submitted: 10.30.14
Contact person: Michael L. Butler Telephone Number: 540.662.7066

I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

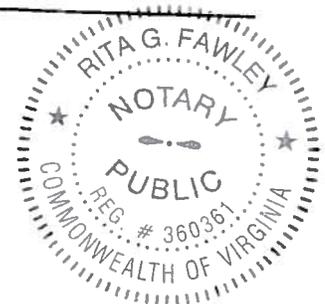
Signature of Trustee/Officer: [Signature]

Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita N. Fawley

My commission expires: March 31, 2018





Rouss City Hall
15 North Cameron Street
Winchester, VA 22601
Email: commrevenue@ci.winchester.va.us

Telephone: (540) 667-1815
FAX: (540) 667-5298
TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-12-0-4 Acreage: 0.0739
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc, VA 22601 / 22604

Property Address: 419 West Ln.

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification Designation
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0739</u>	<u>Single Family Residence</u>	<u>01.01.2014</u>
	<u>3 BR</u>	

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earnest money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is recieved from tenants. Rent is based on HUD scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
 Title: Exec Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

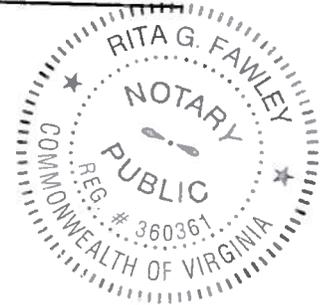
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]
 Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita H. Fawley

My commission expires: March 31, 2018





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Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-12-D-3/20406 Acreage: 0.0739
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 423 West Ln.

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification Designation
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0739</u>	<u>Single Family Residence</u>	<u>04.01.2014</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earnest money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from
tenants. Rent is based on HUD
scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
Title: Exec Director Date Submitted: 10.30.14
Contact person: Michael L. Butler Telephone Number: 540.662.7066

I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]
Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita St. Fawley

My commission expires: March 31, 2018





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APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-12-D-2/20405 Acreage: 0.0755
Property Owner: Habitat for Humanity of Winc - Frederick Co.
Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 427 West Ln.

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification Designation
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No _____ (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0755</u>	<u>Single Family Residence</u> <u>3 BR</u>	<u>04.01.2014</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earned money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is recieved from
tenants. Rent is based on HUD
scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

HFWFC

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
 Title: Exec Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]
 Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita G. Fawley

My commission expires: March 31, 2018





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APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-12-0-1/20408 Acreage: 0.0778
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 431 West Ln.

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification Designation
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0778</u>	<u>Single Family Residence</u>	<u>04.01.2014</u>
	<u>3 BR</u>	

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earned money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from tenants. Rent is based on HUD scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
 Title: Exec Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

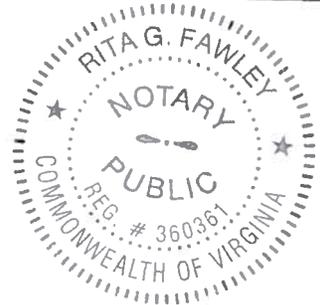
Signature of Trustee/Officer: [Signature]

Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita G. Fawley

My commission expires: March 31, 2018





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TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-1-D-15A/10963 Acreage: 0.0757
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 443 West Ln.

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification Designation
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3022
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0757</u>	<u>Single Family Residence</u>	<u>04.01.2014</u>
	<u>3 BR</u>	

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earned money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from

tenants. Rent is based on HUD

scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

HFHWFC

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
 Title: Exec Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]
 Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita G. Fawley

My commission expires: March 31, 2018





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TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-1-M-15/454 Acreage: 0.0270
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 232 Kern St.

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification X Designation ✓
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes ✓ No _____ (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0270</u>	<u>Single Family Residence</u> <u>3BR</u>	

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

If yes, give details: (How often, what part of the building or property, name of organization)

~~Transit properties~~
Vacant

7. Is any income, be it earnest money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from
Wakar. Rent is based on HUD
scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

HFHWFC

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
 Title: Exec Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

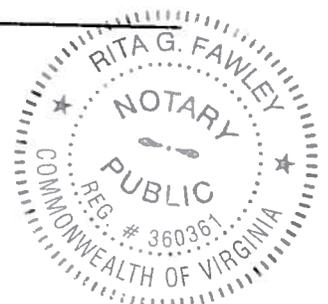
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]
 Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: [Signature]

My commission expires: March 31, 2018





Rouss City Hall
15 North Cameron Street
Winchester, VA 22601
Email: commrevenue@ci.winchester.va.us

Telephone: (540) 667-1815
FAX: (540) 667-5298
TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-1-I-4/3971 Acreage: 0.0060
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 321 Highland Ave

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification Designation
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.

2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622

3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No (If yes, attach a copy of the charter)

4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0860</u>	<u>Single Family Fam</u> <u>3BR</u>	<u>04.01.2014</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

If yes, give details: (How often, what part of the building or property, name of organization)

tenants of properties
Vacant

7. Is any income, be it earnest money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from
tenants. Rent is based on HUD
30% for affordable housing. MJB

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
 Title: Exec Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

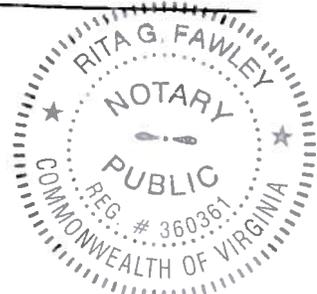
Signature of Trustee/Officer: [Signature]

Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita G. Fawley

My commission expires: March 31, 2018





Rouss City Hall
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Winchester, VA 22601
Email: commrevenue@ci.winchester.va.us

Telephone: (540) 667-1815
FAX: (540) 667-5298
TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-1-1-3 / 3968 Acreage: 0.0530
Property Owner: Habitat for Humanity of Winc - Frederick Co.
Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc, VA 22601 / 22604

Property Address: 323 Highland Ave.

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification X Designation ✓
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.

2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622

3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes ✓ No _____ (If yes, attach a copy of the charter)

4. For what purpose is the ownership chartered, incorporated or otherwise in existence?

To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0530</u>	<u>Single Family Residence</u>	
	<u>3 BR</u>	

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

If yes, give details: (How often, what part of the building or property, name of organization)

~~Agents of properties~~
Vacant

7. Is any income, be it earned money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from tenants. Rent is based on HUD scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

MFHWFC

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

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Application completed by: Michael L. Butler
 Title: Exec. Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

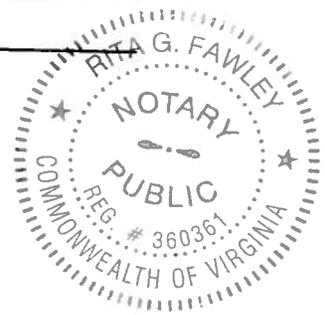
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]
 Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita G. Fawley

My commission expires: March 31, 2018





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Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-1-M-18 Acreage: 0.0550
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____
Mailing Address Street: 145 Baker St. / POB 1653
Mailing Address City, State, Zip: Winc., VA 22601 / 22604
Property Address: 507 Highland Ave
Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification Designation
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

HPH WFC

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0050</u>	<u>Single Family Res</u> <u>4 BR</u>	<u>06.01.2014</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties

7. Is any income, be it earnest money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from
tenants. Rent is based on HUD
scale for affordable housing.

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

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Application completed by: Michael L. Butler
 Title: Exec Director Date Submitted: 10.30.14
 Contact person: Michael L. Butler Telephone Number: 540.662.7066

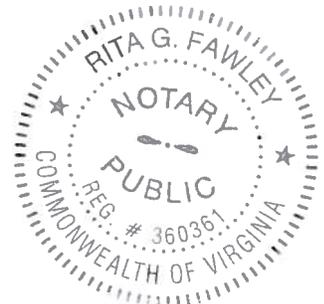
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: [Signature]
 Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: Rita H. Fawley

My commission expires: March 31, 2018





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APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-1-u-23A/1655 Acreage: ~~0.0910~~ 0.0910

Property Owner: Habitat for Humanity of Winc-Frederick Co.

Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 517 Highland Ave

Legal Description of Property: 3 BR Family Residence

1. Indicate the type of exemption desired: Classification X Designation ✓
 Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.

2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622

3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
 Yes ✓ No _____ (If yes, attach a copy of the charter)

4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
<u>0.0910</u>	<u>Single Family 3BR Residence</u>	<u>02.01.13</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

If yes, give details: (How often, what part of the building or property, name of organization)

Ward's Properties
Vacant

7. Is any income, be it earned money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from
tenants. Rent is based on HUD
scale for affordable housing. W403

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

HFH WFC

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
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For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler

Title: Exec Director Date Submitted: 10.30.14

Contact person: Michael L. Butler Telephone Number: 540.662.7066

I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

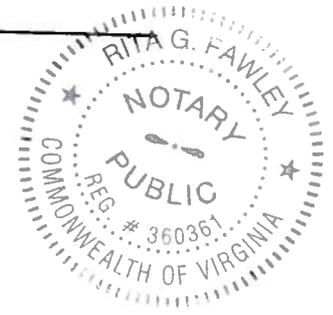
Signature of Trustee/Officer: [Signature]

Title: Executive Director Date: 10.28.14

Subscribed and sworn to before me this 28th day of October 2014

Notary Public: [Signature]

My commission expires: March 31, 2018





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TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-1-L-15- Acreage: .25

Property Owner: Habitat for Humanity of Winc-Frederick Co.

Name of Organization (if different from Property Owner): _____

Mailing Address Street: 145 Baker St. / POB 1653

Mailing Address City, State, Zip: Winc., VA 22601 / 22604

Property Address: 402 Highland Ave

Legal Description of Property: Single Family Residence

1. Indicate the type of exemption desired: Classification _____ Designation _____
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?

3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No _____ (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

If yes, give details: (How often, what part of the building or property, name of organization)

Tenants of properties
Vulcan
WPA

7. Is any income, be it earned money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from
tenants. Rent is based on HUD
scale for affordable housing.
WPA

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
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- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

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For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: Michael L. Butler
Title: Exec. Director Date Submitted: 10.30.14
Contact person: Michael L. Butler Telephone Number: 540.662.7066

I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: _____

Title: _____ Date: _____

Subscribed and sworn to before me this _____ day of _____

Notary Public: _____

My commission expires: _____

<< [Back to search results page](#)

Search Again?

[Click here for a List of Codes in PDF format](#)
Questions? Please contact the [City Assessors Office](#)

Property/Owner Information

Record Number 1787
Account Number 1757
Tax Map Number 174-1-L- 15-
Physical Address 402 HIGHLAND AVE
 HABITAT FOR HUMANITY WINC-FRED INC
Owner / Mailing Address PO BOX 1653
 WINCHESTER VA 22604 8153
Acres 0.0000
Magisterial District
Zoning HR1

Assessment Information

Land Value 21300
Improvement Value 39900
Total Value 61200
Land Use Value 0

Transfer Information

Grantor LUM JAMES L II
Date Sold 11/21/2014
Selling \$ 8000
Instrument Number LR 2014
 0002559
Deed Book & Page 0000

Building Description

Dwelling Number 1
Year Built 1930
Occupancy Code 10
Number of Stories 2.00
Number of Dwelling Units 1
Total Area 1550.0
Foundation Type 11
Exterior Wall 20
Roof Type 31
Roofing Material 41
Number of Rooms 6
Number of Bed Rooms 3
Number of Full Baths 1
Number of 1/2 Baths 0
Number of Fireplaces 0
Number of Flues 0
Type of Heat 30
Type of Fuel 42
A/C N
Basement Type Code 55
Basement % 0%
Basement Sq. Ft. 0
Finished Basement % 0%
Garage Type 63
Garage (Number of Cars) 0
Carport Type 67
Carport (Number of Cars) 0

Land Description

Description 1
Water 30
Sewer 40
Gas Y
Electric Y
Frontage 1 0.00
Depth 1 0.00
Area 1 0
Frontage 2 0.00
Depth 2 0.00
Area 2 0



Rouss City Hall
15 North Cameron Street
Winchester, VA 22601
Email: commrevenue@ci.winchester.va.us

Telephone: (540) 667-1815
FAX: (540) 667-5298
TDD: (540) 722-0782
Website: www.winchesterva.gov

APPLICATION FOR REAL ESTATE TAX EXEMPTION BY QUALIFYING CLASSIFICATION OR DESIGNATION

For any answers that require more space, please include attachments

Tax Parcel ID#: 174-1-M-20 Acreage: .12
Property Owner: Habitat for Humanity of Winc-Frederick Co.
Name of Organization (if different from Property Owner): _____
Mailing Address Street: 145 Baker St. / POB 1653
Mailing Address City, State, Zip: Winc., VA 22601 / 22604
Property Address: 511 Highland Ave
Legal Description of Property: Vacant property, no structure

1. Indicate the type of exemption desired: Classification _____ Designation
Exemptions by classification shall be strictly construed in accordance with Article X, Section 6(f) of the Constitution of Virginia.
2. By what specific section of the Constitution and the Code of Virginia do you claim this exemption?
58.1-3622
3. Is the property ownership chartered or incorporated under the laws of the Commonwealth of Virginia?
Yes No _____ (If yes, attach a copy of the charter)
4. For what purpose is the ownership chartered, incorporated or otherwise in existence?
To provide affordable housing

5. For what purpose is the property being used? Please be specific and include use of acreage, if applicable. If there are several types of use, indicate such usages by areas of the building, floor locations and land allocations.

Acreage/Portion	Description of Use	Beginning Date
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

If yes, give details: (How often, what part of the building or property, name of organization)

~~Tenants of properties~~
Vacant

7. Is any income, be it earnest money or in kind services, received from the use of any portion of the property by other individuals or groups, whether considered as rent or reimbursement for necessary expenses for services incurred? Yes No

If yes, please give details: Rent is received from tenants. Rent is based on HUD scale for affordable housing.
MFB

8. Does your ownership group have an exemption under U. S. Internal Revenue code so that gifts to your group are deductible by the donor? Yes No

(a) If yes, give date of Internal Revenue ruling: 02.01.2006

(b) Give Internal Revenue Identification number: 54-1816368

9. REQUIRED DOCUMENTATION

- (a) Attach to this application your most recent financial statement, including, where applicable, IRS Forms 900; 990; 990EZ; 990T; reflecting income and expenditures for the most current twelve (12) month reporting period, which statement will become a part of this application. The attached financial statement is for the period from 07.01.13 to 06.30.14.
- (b) Attach a copy of the organization's Constitution, By-Laws, Articles of Incorporation, and/or other related documents.
- (c) Attach a list reflecting the names of all trustees or corporate/organization officers, the date appointed or elected, and the court in which they qualified or identify the instrument in which they were officially appointed.
- (d) If investments, such as stock or bonds, are reflected on the financial statement, attach a list of all such investments, including name of stock, date received and value.
- (e) If applying for exemption by designation, please attach a check or money order made payable to the 'Commissioner of the Revenue' in the amount of \$350.00 for the applicable deposit for publication as required under Section 27-32 of the City Code.

10. FILING DEADLINE AND EFFECTIVE DATE OF EXEMPTION

- (a) For exemption by classification, the applicant may file at any time. The Commissioner of the Revenue shall determine effective date of exemption based upon dates of qualifying ownership and usage.
- (b) For exemption by designation, the applicant must submit a completed application with all supporting documentation on or before November 1. Applications, if fully approved, shall then take effect July 1 of the following year.

For additional information, please refer to Code of the City of Winchester §§27-31 - 27-37, available on the City's website. The office of the Commissioner of the Revenue will gladly provide assistance with the application process.

Application completed by: _____

Title: _____ Date Submitted: _____

Contact person: _____ Telephone Number: _____

I, _____, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

Signature of Trustee/Officer: _____

Title: _____ Date: _____

Subscribed and sworn to before me this _____ day of _____

Notary Public: _____

My commission expires: _____

<< [Back to search results page](#)

Search Again?

[Click here for a List of Codes in PDF format](#)
Questions? Please contact the [City Assessors Office](#)

Property/Owner Information

Record Number 291
Account Number 302
Tax Map Number 174-1-M- 20-
Physical Address 511 HIGHLAND AVE
 HABITAT FOR HUMANITY WINC-FRED
 INC
Owner / Mailing Address PO BOX 1653
 WINCHESTER VA 22604 8153
Acreage 0.0689
Magisterial District
Zoning HR1

Assessment Information

Land Value 15300
Improvement Value 0
Total Value 15300
Land Use Value 0

Transfer Information

Grantor D B L HOLDINGS
 LLC
Date Sold 01/31/2013
Selling \$ 49500
Instrument Number LR 2013
 0000289
Deed Book & Page 0000

Building Description

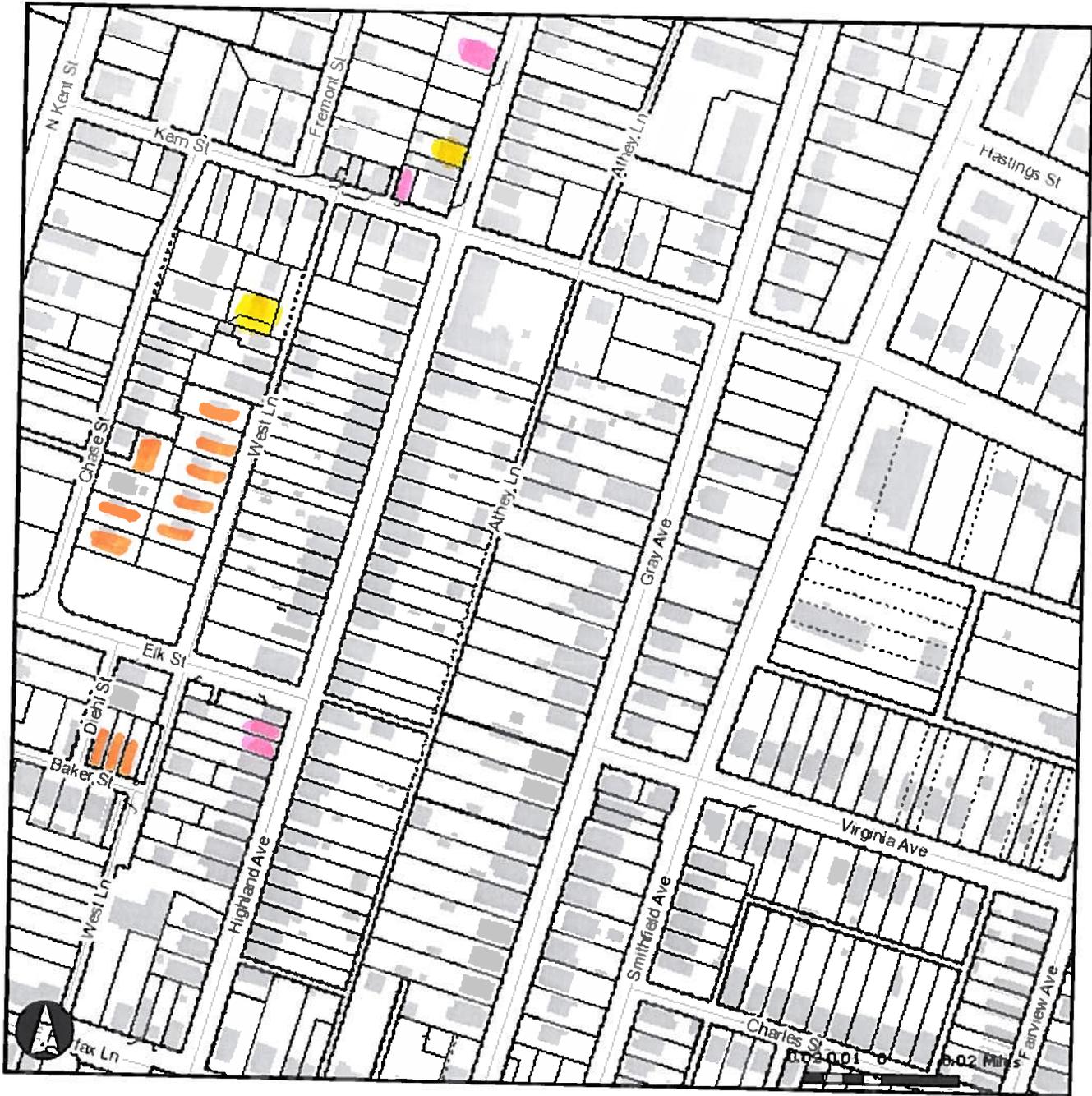
Dwelling Number 1
Year Built 0
Occupancy Code 15
Number of Stories 0.00
Number of Dwelling Units 0
Total Area 0.0
Foundation Type 0
Exterior Wall 0
Roof Type 0
Roofing Material 0
Number of Rooms 0
Number of Bed Rooms 0
Number of Full Baths 0
Number of 1/2 Baths 0
Number of Fireplaces 0
Number of Flues 0
Type of Heat 0
Type of Fuel 0
A/C
Basement Type Code 0
Basement % 0%
Basement Sq. Ft. 0
Finished Basement % 0%
Garage Type 0
Garage (Number of Cars) 0
Carport Type 0
Carport (Number of Cars) 0

Land Description

Description 1
Water 35
Sewer 45
Gas N
Electric Y
Frontage 1 37.00
Depth 1 95.00
Area 1 3000
Frontage 2 0.00
Depth 2 0.00
Area 2 0

HFHWFC -
Location of requested
properties

Map



Parcels



Double Circle



Buildings



Corporate Limits



 - City Lights Properties Rental
 - Other Rental

 - Other Vacant/derelict properties

The American National Red Cross and local chapters thereof are hereby classified as charitable organizations.

§ 58.1-3617. Churches, religious associations or denominations

Any church, religious association or religious denomination operated exclusively on a nonprofit basis for charitable, religious or educational purposes is hereby classified as a religious and charitable organization. Notwithstanding § 58.1-3609, only property of such association or denomination used exclusively for charitable, religious or educational purposes shall be so exempt from taxation.

Motor vehicles owned or leased by churches and used predominantly for church purposes, are hereby classified as property used by its owner for religious purposes.

For purposes of this section, property of a church, religious association or religious denomination owned or leased in the name of a duly designated ecclesiastical officer or of a trustee shall be deemed to be owned by such church, association or denomination.

§ 58.1-3618. College alumni associations and foundations

Incorporated alumni associations operated exclusively on a nonprofit basis for the benefit of colleges or other institutions of learning located in Virginia, and incorporated charitable foundations conducted not for profit, the total income from which is used exclusively for literary, scientific or educational purposes, are hereby classified as charitable and cultural organizations.

§ 58.1-3619. The State Future Farmers of America, Future Homemakers of America and Future Business Leaders of America

A. The Future Farmers of America, the Future Homemakers of America, and local affiliates or subsidiaries thereof, located throughout the Commonwealth, are hereby classified as benevolent organizations.

The tax exemption provided in this subsection shall be limited to the J. R. Thomas Camp, located in Chesterfield County and owned by the Future Farmers of America, the Future Homemakers of America and the local affiliates or subsidiaries thereof.

B. The Future Business Leaders of America, the Future Homemakers of America, and local affiliates or subsidiaries thereof, located throughout the Commonwealth, are hereby classified as benevolent organizations.

Except as otherwise may be provided by this article, the tax exemption provided herein shall be limited to property owned by either the Future Business Leaders of America or the Future Homemakers of America which is located in Fairfax County.

§ 58.1-3621. Farm club associations

Incorporated associations operated for the purpose of sponsoring and operating a county fair for the display of agricultural products, the display and grading of farm animals and the enjoyment of the general public in Virginia are hereby classified as charitable associations.

§ 58.1-3622. Habitat for Humanity and local affiliates or subsidiaries thereof

Habitat for Humanity and local affiliates or subsidiaries thereof are hereby classified as charitable and benevolent organizations.

§ 58.1-3650. Post-1971 property exempt from taxation by designation

A. The real and personal property of an organization designated by a section within this article and used by such organization exclusively for a religious, charitable, patriotic, historical, benevolent, cultural or public park and playground purpose as set forth in Article X, Section 6 (a) (6) of the Constitution of Virginia, the particular purpose for which such organization is classified being specifically set forth within each section, shall be exempt from taxation so long as such organization is operated not for profit and the property so exempt is used in accordance with the purpose for which the organization is classified. In addition, such exemption may be revoked in accordance with the provisions of § 58.1-3605.

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

§§ 58.1-3650.1 through 58.1-3650.1000

NOTE: These sections, which exempt various individually designated properties from taxation, are not set out.

§ 58.1-3651. Property exempt from taxation by classification or designation by ordinance adopted by local governing body on or after January 1, 2003 [as amended; 2004]

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.

VIRGINIA ACTS OF ASSEMBLY -- CHAPTER

An Act to amend the Code of Virginia by adding sections numbered 58.1-3650.650 through 58.1-3650.665, designating certain organizations to be exempt from property taxation.

[S 104]

Approved

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding sections numbered 58.1-3650.650 through 58.1-3650.665 as follows:

§ 58.1-3650.650. *Property of Rapidan Habitat for Humanity, Inc.*

A. *Rapidan Habitat for Humanity, Inc., a nonprofit organization, is hereby designated as a benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property located in Orange County, owned by Rapidan Habitat for Humanity, Inc., and used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.651. *Property of Our Lady of Hope Health Center, Inc.*

A. *Our Lady of Hope Health Center, Inc., a nonprofit corporation, is hereby designated as a charitable and benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property located in Henrico County, owned by Our Lady of Hope Health Center, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.652. *Property of Family Life Services of Southern Virginia, Inc.*

A. *Family Life Services of Southern Virginia, Inc., a nonprofit corporation, is hereby designated as a charitable and benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property located in the City of Danville, owned by Family Life Services of Southern Virginia, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.653. *Property of Appalachian Educational Communications Corporation.*

A. *The Appalachian Educational Communications Corporation, a nonprofit corporation, is hereby designated as a charitable organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property located at 703 State Street in the City of Bristol, owned by the Appalachian Educational Communications Corporation and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.654. *Property of Mid-Atlantic Teen Challenge, Inc.*

A. *Mid-Atlantic Teen Challenge, Inc., a nonprofit organization, is hereby designated as a religious organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property located at 9302 Warwick Boulevard in the City of Newport News, owned by Mid-Atlantic Teen Challenge, Inc., and used by it exclusively for religious purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.655. *Property of Virginia Peninsula Shelter for Abused Children, Inc., t/a Safehaven.*

A. *Virginia Peninsula Shelter for Abused Children, Inc., t/a Safehaven, a nonprofit corporation, is hereby designated as a charitable and benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property located at 12749 Nettles Drive in the City of Newport News, owned by Virginia Peninsula Shelter for Abused Children, Inc., t/a Safehaven, and used by it exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.656. *Property of Triad Foundation, Inc.*

A. *Triad Foundation, Inc., a nonprofit corporation, is hereby designated as a religious, educational, scientific, charitable and benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property located at 318 34th St., 332 34th St. and 3305 Warwick Boulevard in the City of Newport News, owned by Triad Foundation, Inc., and used by it exclusively for religious, educational, scientific, charitable and benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.657. *Property of Jefferson Area Board for the Aging, Inc.*

A. *Jefferson Area Board for the Aging, Inc., a nonprofit organization, is hereby designated as a charitable organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property containing 3.489 acres, with future improvements thereon, designated as Lot 2, Branchlands, and more particularly described as tax map parcel number 61z-03-07, located on Hillside Drive in the County of Albemarle, owned by Jefferson Area Board for the Aging, Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.658. *Property of Habitat for Humanity in the Roanoke Valley, Inc.*

A. *Habitat for Humanity in the Roanoke Valley, Inc., a nonprofit corporation, is hereby designated as a charitable or benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property located in the City of Roanoke, owned by Habitat for Humanity in the Roanoke Valley, Inc., and used by it exclusively for charitable or benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.659. *Property of Crisis Pregnancy Center of Roanoke Valley, Inc.*

A. *The Crisis Pregnancy Center of Roanoke Valley, Inc., a nonprofit organization, is hereby designated as a charitable or benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property located in the City of Roanoke, owned by the Crisis Pregnancy Center of Roanoke Valley, Inc., and used by it exclusively for charitable or benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.660. *Property of Richmond Metropolitan Habitat for Humanity, Inc.*

A. *Richmond Metropolitan Habitat for Humanity, Inc., a nonprofit organization, is hereby designated as a charitable organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Effective January 1, 1996, property located in Henrico County, owned by Richmond Metropolitan Habitat for Humanity, Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of*



COMMONWEALTH of VIRGINIA

Office of the Attorney General
Richmond 23219

900 East Main Street
Richmond, Virginia 23219
804 - 786 - 2071
804 - 371 - 8846 TDD

March 14, 2014

The Honorable Michèle B. McQuigg
Clerk of the Circuit Court of Prince William County
9311 Lee Avenue
Manassas, Virginia 20110

Dear Ms. McQuigg:

I am responding to your request for an official advisory Opinion in accordance with § 2.2-505 of the *Code of Virginia*.

Issue Presented

You ask whether the exemption provided by § 58.1-811(A)(14) to the recordation taxes imposed by §§ 58.1-801 and 58.1-807 is available to the grantor, to the grantee, or to both, when the grantor of the deed or contract filed for recording is an organization that meets the criteria set forth in § 58.1-811(A)(14).

Response

It is my opinion that, so long as the grantor is an organization that meets the criteria set forth in § 58.1-811(A)(14), a deed or contract offered for recording is exempt from the taxes enumerated in §§ 58.1-801 and 58.1-807, and neither the grantee nor the grantor is required to pay those taxes.

Background

You advise that your office routinely receives filings for deeds on properties where the grantor is Habitat for Humanity, a nonprofit organization, the stated mission of which is to build and repair houses using volunteer labor and donations, and then to sell those houses without profit to families in need of shelter, using innovative financing mechanisms. You also relate that, based on § 58.1-811(A)(14), various parties maintain the following divergent views regarding these filings:

- 1) Both the grantor and grantee are exempt from the taxes enumerated in §§ 58.1-801 and 58.1-807.
- 2) The grantor is exempt, but the grantee is not exempt from the taxes enumerated in §§ 58.1-801 and 58.1-807.
- 3) The grantor is not exempt, but the grantee is exempt from the taxes enumerated in §§ 58.1-801 and 58.1-807.
- 4) Neither party is exempt from the taxes enumerated in §§ 58.1-801 and 58.1-807.

Applicable Law and Discussion

The Virginia Recordation Tax Act (the “Act”) requires Circuit Court Clerks in Virginia to collect certain recordation taxes.¹ These taxes are based on the privilege of having access to the benefits of state recording and registration laws.² Your inquiry specifically concerns the recordation tax imposed on deeds. The Act in § 58.1-801 provides:

On every deed admitted to record, except a deed exempt from taxation by law, there is hereby levied a state recordation tax. The rate of the tax shall be 25 cents on every \$100 or fraction thereof of the consideration of the deed or the actual value of the property conveyed, whichever is greater.³

This recordation tax is sometimes referred to as a “grantee’s tax,” as it is generally paid by the grantee of a deed at the time of recordation.⁴

You also request guidance on the tax on the recordation of contracts and leases relating to real or personal property. The Act in § 58.1-807 provides:

Except as hereinafter provided, on every contract or memorandum thereof relating to real or personal property admitted to record, a recordation tax is hereby levied at the rate of 25 cents on every \$100 or fraction thereof of the consideration or value contracted for.⁵

There are numerous exemptions to these taxes. Pertinent to your inquiry, the General Assembly has provided in § 58.1-811(A)(14) that:

[t]he taxes imposed by §§ 58.1-801 and 58.1-807 shall not apply to any deed conveying real estate or lease of real estate . . . [w]hen the grantor is an organization exempt from taxation under § 501(c)(3) of the Internal Revenue Code that is organized and operated primarily to acquire land and purchase materials to erect or rehabilitate low-cost homes on such land, which homes are sold at cost to persons who otherwise would be unable to afford to buy a home through conventional means.⁶

“When the language of a statute is unambiguous, we are bound by the plain meaning of that language.”⁷ The clear and unambiguous language of § 58.1-811(A)(14) evidences that, so long as the grantor is an entity described therein,⁸ the taxes imposed by §§ 58.1-801 and 58.1-807 do not apply to the

¹ See VA. CODE ANN. §§ 58.1-800 through 58.1-817 (2013).

² See Va. Tax Comm’r Priv. Ltr. Rul., Pub. Doc. 92-234 (Nov. 9, 1992), available at <http://www.policylibrary.tax.virginia.gov/OTP/policy.nsf>. See also *Pocahontas Consol. Collieries Co., Inc. v. Commonwealth*, 113 Va. 108, 112, 73 S.E. 446, 448 (1912); *Fed. Land Bank v. Hubard*, 163 Va. 860, 864, 178 S.E. 16, 17 (1935).

³ Section 58.1-801(A) (2013).

⁴ See, e.g., *Fed. Land Bank v. Hubard*, 163 Va. 860, 864, 178 S.E. 16, 17 (1935); 1992 Op. Va. Att’y Gen. 185, 186-87; Va. Tax Comm’r Priv. Ltr. Rul., Pub. Doc. 95-146 (June 9, 1995), available at <http://www.policylibrary.tax.virginia.gov/OTP/policy.nsf>.

⁵ Section 58.1-807(A) (2013).

⁶ Section 58.1-811(A)(14) (2013).

⁷ *Kozmina v. Commonwealth*, 281 Va. 347, 349, 706 S.E.2d 860, 862 (2011) (quoting *Conyers v. Martial Arts World of Richmond, Inc.*, 273 Va. 96, 104, 639 S.E.2d 174, 178 (2007)).

⁸ Whether Habitat for Humanity is an organization meeting the eligibility criteria set forth in § 58.1-811(A)(14) is a factual determination that must be made by the Clerk of Court. See, e.g., 1990 Op. Va. Att’y Gen. 255, 257

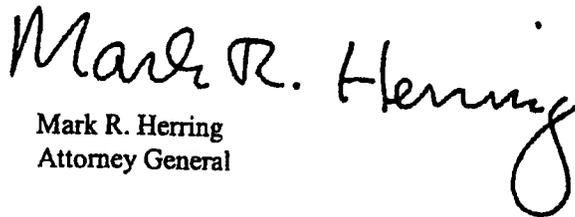
recording of any deed or lease conveying real estate. In that circumstance, neither the grantee nor the grantor is required to pay these two particular taxes.⁹ Conversely, I conclude that if the grantor is not such an entity, then the statutory tax exemption is inapplicable to the recording.

Conclusion

Accordingly, it is my opinion that, so long as the grantor is an organization that meets the criteria set forth in § 58.1-811(A)(14), a deed or contract offered for recording is exempt from the taxes enumerated in §§ 58.1-801 and 58.1-807, and neither the grantee nor the grantor is required to pay those taxes.

With kindest regards, I am

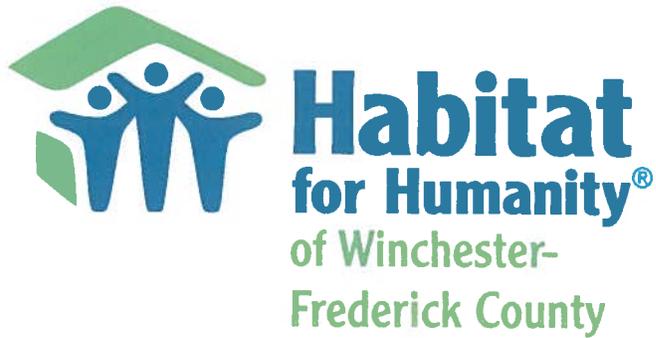
Very truly yours,



Mark R. Herring
Attorney General

(whether a university's land acquisition is "for educational purposes" and thus meets a recording tax exemption under § 58.1-811(A)(1) is a question of fact that must be resolved by the Clerk as the local taxing official); 1984-85 Op. Va. Att'y Gen. 391, 392 (Clerk may require such documentation believed necessary to allow the Clerk to determine a partner's percentage participation in "profits and surplus" for purposes of verifying eligibility for the exemptions provided in § 58.1-811(A)(10) and (11)).

⁹ It should be noted that recording taxes are imposed on the act of recording an instrument, not on a particular party to the instrument. This is so even when the legal incidence of the tax is statutorily prescribed, as is the case with the grantor's tax imposed by § 58.1-802. See 23 VA. ADMIN. CODE § 10-320-30(C) (2013). When the grantor of the instrument is a qualifying organization meeting the eligibility criteria set forth in § 58.1-811(A)(14), the act of recording is exempt from taxation, regardless of who bears the economic burden of the tax.



Affiliate By-Laws

Adopted by the Board of Directors on October 1, 1996
Adopted as Amended and Restated by the Board of Directors on January 29, 1997
Adopted as Amended and Restated by the Board of Directors on September 7, 1999
Adopted as Amended and Restated by the Board of Directors on January 15, 2007
Adopted as Amended and Restated by the Board of Directors on October 20, 2008
Adopted as Amended and Restated by the Board of Directors on October 17, 2011
Adopted as Amended and Restated by the Board of Directors on July 16, 2012
Adopted as Amended and Restated by the Board of Directors on November 19, 2012
Adopted as Amended and Restated by the Board of Directors on December 16, 2013

determined by the Board of Directors, shall perform the duties of the president and, when so acting, shall have all the powers of and be subject to all the restrictions upon the president. The vice president shall also serve as vice chairperson of the Board of Directors and, in the absence of the president, or in the event of the death, inability or refusal of the president to act, shall preside at all meetings of the board. The vice president shall perform such other duties as may be assigned from time to time by the president or the Board of Directors.

Section 5.7 SECRETARY The secretary shall: (a) cause to be prepared minutes of all meetings of the Board of Directors and of the Executive Committee; (b) authenticate records of the corporation when requested to do so; (c) give all notices required by law and by these By-Laws; (d) have general charge of the corporate books and records and of the corporate seal, and affix the corporate seal to any lawfully executed instrument requiring it; (e) sign such instruments as may require such signature; (f) cause such corporate reports as may be required by state law to be prepared and filed in a timely manner; and (g) in general, perform duties as may be assigned from time to time by the president or the Board of Directors.

Section 5.8 TREASURER The treasurer shall: (a) have custody of all funds and securities belonging to the corporation and receive, deposit or disburse the same under the direction of the Board of Directors; (b) keep full and accurate accounts of the finances of the corporation in books especially provided for that purpose; (c) cause such returns, reports and/or schedules as may be required by the Internal Revenue Service and the state taxing authorities to be prepared and filed in a timely manner; (d) cause a true balance sheet (statement of the assets, liabilities and fund balance) of the corporation as of the close of each fiscal year and true statements of activity (support and revenue, expenses and changes in fund balance), functional expenses, and cash flows for such fiscal year, all in reasonable detail, to be prepared and submitted to the Board of Directors; (e) insure that an independent annual audit is conducted and the results submitted to the Board of Directors; and (f) in general, perform duties as may be assigned from time to time by the president or the board of Directors.

Section 5.9 COMPENSATION The principal and assistant officers of the corporation described in the foregoing sections shall not be compensated for their services as such.

Section 5.10 EXECUTIVE DIRECTOR The Board of Directors may appoint an executive director, who shall be the chief operating officer of the corporation and, subject to the control of the Board of Directors, have overall responsibility for the routine management of the affairs of the corporation. Duties of the executive director shall include: (a) coordinating the activities of the operating committees; (b) representing the corporation in the community; (c) sign, on behalf of the board any deeds, leases, mortgages, bonds, contracts or other instruments which lawfully may be executed on behalf of the corporation, except where required by law to be otherwise signed and executed. (d) overseeing the building projects of the corporation; (e) supervising the administrative functions of the corporation; (f) in general, performing such other duties as may be assigned from time to time by the president or the Board of Directors. The Board of Directors shall approve compensation and benefits for the executive director, as submitted by the Personnel Committee. The executive director may not be elected to serve on the Board of Directors.

HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY
Board of Directors
2014-2015

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**HABITAT FOR HUMANITY OF WINCHESTER -
FREDERICK COUNTY, INC.
(a nonprofit organization)**

**FINANCIAL REPORT
for the years ended June 30, 2014 and 2013**

OFFICERS

Strick Heilman, President

Karen Holman, Vice President

Jonathan Motichka, Treasurer

Chelsea Hester, Secretary

DIRECTORS

Vaibhav Agarwahl

Melissa Bland

Cary Craig

Michael Cutrona

Linda Delene

Brenda Gibson

Reverend Webster Gibson

Robert Hand

Ralph Hensley

Eileen Isola

Chris Mohn

Harry Newman

Jim Ross

Paul Rudolph

Richard Setton

Doug Stallard

Catherine Terzian

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Habitat for Humanity of Winchester-Frederick County, Inc. as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Hottel & Willis, P.C.

HABITAT FOR HUMANITY OF WINCHESTER - FREDERICK COUNTY, INC.

STATEMENTS OF FINANCIAL POSITION

June 30, 2014 and 2013

ASSETS

	<u>2014</u>	<u>2013</u>
Cash	\$ 319,727	\$ 409,191
Receivables:		
Contributions	-	23,000
Note	583	1,688
Other	15,786	3,973
Prepaid expenses	12,073	5,786
Construction in progress	188,562	184,635
Houses held for sale	380,096	172,836
Noninterest bearing mortgage loans	1,678,902	1,752,412
Discount on noninterest bearing mortgage loans	(810,225)	(850,489)
Property and equipment, net of accumulated depreciation	709,076	205,808
Other assets	750	9,200
	<u>\$ 2,495,330</u>	<u>\$ 1,918,040</u>

LIABILITIES AND NET ASSETS

Accounts payable	\$ 28,011	\$ 26,061
Accrued expenses	18,117	7,532
Accrued payroll taxes	2,736	2,703
Accrued sales taxes	2,347	2,129
Neighborhood Stabilization Program advances	94,331	72,205
Homeowner deposits	5,626	3,434
Notes payable	356,513	245,261
Deferred revenue	25,670	13,497
	<u>\$ 533,351</u>	<u>\$ 372,822</u>
Total liabilities		
Net assets:		
Unrestricted	<u>\$ 1,961,979</u>	<u>\$ 1,545,218</u>
	<u>\$ 2,495,330</u>	<u>\$ 1,918,040</u>

The accompanying notes are an integral
part of the financial statements.



HOTTEL & WILLIS, P. C.

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

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AMERICAN INSTITUTE OF
CERTIFIED PUBLIC
ACCOUNTANTS

MEMBERS
VIRGINIA SOCIETY OF
CERTIFIED PUBLIC
ACCOUNTANTS

October 15, 2014

INDEPENDENT AUDITORS' REPORT

To the Officers and Directors of
Habitat for Humanity of Winchester - Frederick County, Inc.:

We have audited the accompanying financial statements of Habitat for Humanity of Winchester - Frederick County, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2014 and 2013, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

HABITAT FOR HUMANITY OF WINCHESTER - FREDERICK COUNTY, INC.

STATEMENTS OF ACTIVITIES

for the years ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Changes in unrestricted net assets:		
Revenues:		
Grants and contributions	\$ 138,929	\$ 317,195
In-kind contributions	453,439	66,102
Fundraising, net of special event expenses of \$29,109 for 2014 and \$36,446 for 2013	37,483	31,623
ReStore sales, net of operating expenses of \$370,722 for 2014 and \$335,686 for 2013	272,801	291,404
Transfers to homeowners	96,836	300,517
Rental income	16,099	-
Investment income	1,299	2,032
Mortgage loan discount amortization	94,416	103,164
Gain on foreclosed properties sold	-	43,700
Miscellaneous	2,579	1,996
	<u>\$ 1,113,881</u>	<u>\$ 1,157,733</u>
Total unrestricted revenues		
Expenses:		
Program services	\$ 526,326	\$ 999,197
Supporting services:		
Management and general	\$ 84,012	\$ 77,778
Fundraising	86,782	77,312
	<u>\$ 170,794</u>	<u>\$ 155,090</u>
Total supporting services		
Total expenses	<u>\$ 697,120</u>	<u>\$ 1,154,287</u>
Changes in unrestricted net assets	\$ 416,761	\$ 3,446
Net assets, beginning of year	<u>1,545,218</u>	<u>1,541,772</u>
Net assets, end of year	<u>\$ 1,961,979</u>	<u>\$ 1,545,218</u>

The accompanying notes are an integral
part of the financial statements.

2013

Program Services <u>Construction</u>	Supporting Services			Restore Operating <u>Costs</u>	<u>Total</u>
	<u>Management and general</u>	<u>Fund- raising</u>	<u>Subtotal</u>		
\$ -	\$ 7,000	\$ -	\$ 7,000	\$ 4,000	\$ 11,000
1,056	768	576	1,344	3,715	6,115
4,668	-	1,556	1,556	-	6,224
-	-	-	-	8,484	8,484
1,133	1,167	1,132	2,299	239	3,671
2,917	5,834	2,917	8,751	6,532	18,200
136,426	-	-	-	-	136,426
2,478	1,652	-	1,652	2,154	6,284
637,989	-	-	-	-	637,989
6,806	286	72	358	5,331	12,495
7,093	145	-	145	-	7,238
527	527	4,930	5,457	1,931	7,915
8,158	1,255	1,046	2,301	15,554	26,013
868	3,038	434	3,472	1,834	6,174
151,266	45,998	54,005	100,003	175,998	427,267
10,128	3,080	3,616	6,696	12,078	28,902
813	1,625	1,625	3,250	179	4,242
3,150	-	-	-	72,000	75,150
5,422	2,711	2,711	5,422	3,279	14,123
-	-	-	-	162	162
12,914	-	-	-	-	12,914
1,695	847	847	1,694	-	3,389
3,690	1,845	1,845	3,690	22,216	29,596
<u>\$ 999,197</u>	<u>\$ 77,778</u>	<u>\$ 77,312</u>	<u>\$ 155,090</u>	<u>\$ 335,686</u>	<u>\$ 1,489,973</u>

The accompanying notes are an integral
part of the financial statements.

HABITAT FOR HUMANITY OF WINCHESTER - FREDERICK COUNTY, INC.

STATEMENTS OF CASH FLOWS

for the years ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Cash flows from operating activities:		
Change in net assets	\$ 416,761	\$ 3,446
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Noncash contribution of properties	\$ (379,144)	\$ -
Noncash contribution of construction costs	(52,215)	(46,544)
Depreciation	24,711	18,200
Transfers to homeowners, net	(38,738)	(106,277)
Mortgage loan discount amortization	(94,416)	(103,164)
Gain on sale of assets	-	(43,700)
Decrease in receivables	11,187	85,625
(Increase) decrease in prepaid expenses	(6,286)	30
Decrease (increase) in other assets	8,450	(2,500)
Increase in accounts payable	1,950	14,584
Increase (decrease) in accrued expenses	10,585	(9,415)
Increase (decrease) in accrued taxes	251	(607)
Increase (decrease) in NSP advances	22,126	(71,722)
Increase in homeowner deposits	2,192	658
Increase (decrease) in deferred revenue	12,173	(2,416)
Decrease in cost of construction in progress	48,288	35,137
(Increase) decrease in houses held for sale	(207,260)	248,916
	<u>\$ (636,146)</u>	<u>\$ 16,805</u>
Total adjustments		
Net cash (used in) provided by operating activities	<u>\$ (219,385)</u>	<u>\$ 20,251</u>
Cash flows from investing activities:		
Purchase of property and equipment	\$ (6,252)	\$ (38,047)
Proceeds from foreclosed properties sold	-	122,564
Proceeds from sale of property and equipment	-	3,800
Payments received on notes receivable	1,105	1,030
Mortgage payments received	166,400	114,166
	<u>\$ 161,253</u>	<u>\$ 203,513</u>
Net cash provided by investing activities		
Cash flows from financing activities:		
Payments on capitalized lease payable	\$ -	\$ (625)
Payments on notes payable	(31,332)	(27,304)
	<u>\$ (31,332)</u>	<u>\$ (27,929)</u>
Net cash (used in) financing activities		
(Decrease) increase in cash and cash equivalents, forward	<u>\$ (89,464)</u>	<u>\$ 195,835</u>

STATEMENTS OF CASH FLOWS, Continued
for the years ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
(Decrease) increase in cash and cash equivalents, forward	\$ (89,464)	\$ 195,835
Cash and cash equivalents, beginning of year	<u>409,191</u>	<u>213,356</u>
Cash and cash equivalents, end of year	<u>\$ 319,727</u>	<u>\$ 409,191</u>
 Supplemental data:		
Noncash investing and financing activities:		
Property acquisitions financed through issuance of note payable	<u>\$ 142,583</u>	<u>\$ -</u>
Issuance of noninterest bearing mortgage loans	<u>\$ 92,890</u>	<u>\$ 242,703</u>
Discount on noninterest bearing mortgage loans	<u>\$ 54,152</u>	<u>\$ 136,426</u>
Interest paid during the year	<u>\$ 8,672</u>	<u>\$ 9,656</u>

The accompanying notes are an integral
part of the financial statements.

HABITAT FOR HUMANITY OF WINCHESTER - FREDERICK COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

1. Summary of significant accounting policies:

This summary of significant accounting policies of Habitat for Humanity of Winchester - Frederick County, Inc. (the organization) is presented to assist in understanding the organization's financial statements. The financial statements and notes are representations of the organization's management, who is responsible for the integrity and objectivity of the financial statements.

Organization: Habitat for Humanity of Winchester - Frederick County, Inc. is a nonprofit corporation incorporated in Virginia on June 27, 1996. Habitat is an affiliate of Habitat for Humanity International, Inc. ("Habitat International") a nondenominational Christian nonprofit organization whose purpose is to create decent, affordable housing for those in need and to make decent shelter a matter of conscience with people everywhere. Although Habitat International assists with information resources, training, publications, prayer support and in other ways, Habitat is primarily and directly responsible for its own operation. The organization is supported primarily through donor contributions from various individuals and corporate and religious organizations in the community, and local grant programs. Habitat operates a ReStore in the City of Winchester to help fund future program costs of the organization.

Basis of presentation: The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The organization follows Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205 and subsections, which requires the organization to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. At June 30, 2014 and 2013, the organization had no temporarily or permanently restricted net assets.

Grants receivable: Grants receivable consists of amounts due to the organization at year-end for reimbursement of expenses incurred under various grant programs.

Contributions: Contributions are recognized when the donor makes a promise to give to the organization, that is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in the temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are classified to unrestricted net assets. Management has determined that all contributions receivable are fully collectible within one year. Therefore, no allowance for uncollectible accounts is considered necessary.

Donated materials, equipment, free use of facilities and services: Donated materials and equipment are recorded as contributions at their estimated values at date of receipt. Donated use of facilities is recorded at the property's fair rental value. A substantial number of volunteers donate significant amounts of their time in the organization's program and supporting services. No amounts have been recognized in the accompanying statement of activities, except for contributed services of residential home builders. These services require specialized skills and would typically need to be purchased if not provided by donation.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of significant accounting policies, continued:

Property, equipment and depreciation: Property and equipment are recorded at cost when purchased or fair market value at the date of gift. Depreciation is provided on the straight-line method over the estimated useful lives of the respective assets. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized. When items are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Deferred revenue: Deferred revenue represents amounts received under grant programs for which expenditures have not yet been incurred. Additionally, amounts received prior to June 30 each year for the benefit of the organization's Blues House event, held annually in July, have been included in deferred revenue.

Estimates: The preparation of these financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income taxes: Habitat has received exemption from income taxes under Section 501(c)(3) of the Internal Revenue Code as a charitable organization under a group exemption letter granted to Habitat for Humanity International by the Internal Revenue Service. Only unrelated business, as defined by Section 509(a)(1) of the Code, is subject to federal income tax. The organization currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded. The organization follows the provisions of FASB ASC 740-10-25. Under these provisions, the organization must recognize the effects of a tax position when it is more likely than not, based on the technical merits, that the position will be sustained upon examination. The organization does not believe there are any uncertain tax positions and accordingly, no amounts have been recorded in the financial statements.

Cash and cash equivalents: The organization considers investments with a maturity of three months or less to be cash and cash equivalents.

Transfers to homeowners: Transfers to homeowners represent sales to individuals which are recorded at the gross mortgage amount plus the down payment received. Noninterest bearing mortgages have been discounted based upon prevailing market rates for low income housing at the inception of the mortgages. Using a present value basis, this discount will be recognized as mortgage loan discount amortization over the term of the mortgage.

Cash concentrations: Habitat maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. It has not experienced any losses in such accounts. Habitat believes it is not exposed to any significant credit risk for cash.

Advertising: Habitat expenses the cost of advertising as incurred.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

2. Note receivable:

Note receivable at June 30, 2014 and 2013 consists of the following:

	<u>2014</u>	<u>2013</u>
Note receivable, collateralized by real estate, payable in monthly installments of \$99 through January 2015, including interest at 7.00%	<u>\$ 583</u>	<u>\$ 1,688</u>

3. Construction in progress:

Construction in progress at June 30, 2014 and 2013 consists of costs to date of houses under construction, including acquisition cost, land and site work.

4. Houses held for sale:

Houses held for sale at June 30, 2014 and 2013, consists of homes completed and awaiting sale and are capable of being occupied by prospective Habitat homeowners.

5. Noninterest bearing mortgage loans:

Habitat sells homes to program participants in exchange for mortgage notes with no interest. These notes are all payable to Habitat over payment terms as determined between each individual participant and Habitat. Generally, these notes carry a term of 15 - 30 years. At June 30, 2014, Habitat had 39 loans outstanding with a gross value of \$1,678,902. Management feels no provision for loan losses is required because Habitat is a secured creditor and the fair market value of the home is in excess of the related mortgage note balances. Several mortgage loans serve as collateral for borrowings by Habitat. The following schedule summarizes the payment status of the mortgage loans at June 30, 2014:

	<u>Number of Loans</u>	<u>Loan Amount</u>
Current	24	\$ 871,163
1-30 Days Past Due	7	351,404
31-60 Days Past Due	5	260,906
61-90 Days Past Due	-	-
More than 90 Days Past Due	3	195,429
Total	<u>39</u>	<u>\$ 1,678,902</u>

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

6. Property and equipment:

Property and equipment at June 30, 2014 and 2013, consists of the following:

	<u>2014</u>	<u>2013</u>	<u>Depreciable Lives</u>
Land	\$ 7,156	\$ 7,156	
Buildings and improvements	159,780	159,780	15-39 years
Rental properties	525,403	-	27.5 years
Furniture and fixtures	32,644	32,644	7 years
Leasehold improvements	9,766	9,766	7-39 years
Vehicles and equipment	<u>82,329</u>	<u>79,754</u>	5-7 years
	\$ 817,078	\$ 289,100	
Less accumulated depreciation	<u>108,002</u>	<u>83,292</u>	
Net property and equipment	<u>\$ 709,076</u>	<u>\$ 205,808</u>	

7. Notes payable:

Notes payable at June 30, 2014 and 2013, consists of the following:

	<u>2014</u>	<u>2013</u>
Note payable, Virginia Housing Development Authority, collateralized by mortgages in the amount of \$63,452, payable in monthly installments of \$745 through January 2020, including interest at 3.00%	\$ 46,447	\$ 53,873
Note payable, Virginia Housing Development Authority, collateralized by mortgages in the amount of \$46,720, payable in monthly installments of \$750 through August 2020, including interest at 3.00%	50,524	57,888
Note payable, Virginia Housing Development Authority, collateralized by mortgages in the amount of \$98,181, payable in monthly installments of \$555 through June 2022, including interest at 3.00%	47,259	52,418

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

7. Notes payable, continued:

	<u>2014</u>	<u>2013</u>
Note payable, Virginia Housing Development Authority, collateralized by mortgages in the amount of \$210,238, payable in monthly installments of \$700 through November 2024, including interest at 3.00%	75,030	81,082
Note payable, bank, collateralized by real estate, payable in monthly installments of \$2,285 through March 28, 2020, including interest at 4.75%	<u>137,253</u>	<u>-</u>
Total	<u>\$ 356,513</u>	<u>\$ 245,261</u>

Maturities on notes payable at June 30, 2014, consist of the following:

2015	\$ 48,143
2016	49,995
2017	51,920
2018	53,927
2019	56,011
Later years	<u>96,517</u>
Total	<u>\$ 356,513</u>

8. Retirement plan:

During October 2010, Habitat established a Simple IRA plan for full-time employees meeting certain eligibility requirements. In addition to participant salary deferrals, Habitat may make a discretionary matching contribution equal to a uniform percentage. For the years ended June 30, 2014 and 2013, Habitat matched salary deferrals up to 3% of the participant's annual gross compensation. The contributions for the years ended June 30, 2014 and 2013 were \$5,247 and \$5,306, respectively.

9. Functional allocation of expenses and fundraising expenses:

The costs of providing the various programs, supporting services and fundraising activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been reasonably allocated among the programs, supporting services and fundraising activities benefited.

10. ReStore operations:

Habitat operates a ReStore to sell donated construction items. For the years ended June 30, 2014 and 2013, the ReStore generated product sales of \$643,523 and \$627,090, respectively, and incurred expenses of \$370,722 and \$335,686, respectively.

Continued

NOTES TO FINANCIAL STATEMENTS, Continued

10. ReStore operations (cont'd):

Donations of ReStore items are not valued, nor is an inventory of items recorded in the accompanying statement of financial position, as a major uncertainty exists about the realizability of the value of the items held for sale.

Habitat conducts its ReStore operations from facilities that are leased under a five-year noncancelable operating lease expiring at the end of June 2016. The lease contains a renewal option for three additional five-year periods. Rent expense for the years ended June 30, 2014 and 2013 was \$75,830 and \$72,000, respectively.

The remaining annual minimum lease payments under this lease agreement as of June 30, 2014 are as follows:

2015	\$ 76,385
2016	<u>78,676</u>
	<u>\$ 155,061</u>

11. Transactions with Habitat for Humanity International:

Habitat annually remits a portion of its undesignated contributions to Habitat for Humanity International. These funds are used to construct homes in economically depressed areas around the world. For the years ended June 30, 2014 and 2013, Habitat contributed \$9,211 and \$12,914, respectively to Habitat for Humanity International.

12. Neighborhood Stabilization Program funding:

Through Habitat for Humanity of Virginia, the organization is participating in the Neighborhood Stabilization Program administered through the Virginia Department of Housing and Community Development ("DHCD"). The program's focus is to provide funding to purchase and rehabilitate foreclosed and abandoned properties and resell them to qualifying families. The organization is eligible to receive reimbursement for acquisition and construction costs for qualifying properties along with program delivery fees established under the program. The organization is required to recycle program income earned upon the sale of such properties by returning the funds to DHCD for future projects.

As of June 30, 2014 and 2013, the organization received funding in the amount of \$22,126 and \$72,205, respectively, for costs associated with uncompleted rehabilitation projects. These amounts are reported as Neighborhood Stabilization Program advances and the costs associated with the projects have been included in construction in progress and houses held for sale in the accompanying statements of financial position.

13. Commitments and contingencies:

Habitat is contingently liable as guarantor on four mortgages, and has agreed to repurchase any of the obligations in the event that the homeowner is delinquent for more than 90 days on any payment. The combined amount of the outstanding mortgage obligations as of June 30, 2014 is approximately \$190,000.

14. Subsequent events:

Subsequent events were evaluated through October 15, 2014, which is the date the financial statements were available to be issued.

ARTICLES OF INCORPORATION
OF
HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY, INC.

This corporation is organized as a nonprofit corporation under the Virginia Nonstock Corporation Act, Section 13.1-801, et seq., Code of Virginia, 1950, as amended, and as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code.

FIRST: The name of the corporation is Habitat for Humanity of Winchester-Frederick County, Inc.

SECOND: This corporation is a nonprofit corporation.

THIRD: The corporation shall have no members.

FOURTH: The purposes for which the corporation is organized are as follows:

A. To witness to and implement the gospel of Jesus Christ in Winchester and Frederick County, Virginia, and throughout the United States and the world by working with economically disadvantaged people to help them create a better human habitat in which to live and work;

B. To cooperate with other charitable organizations, through grants and otherwise, which are working to develop a better human habitat for economically disadvantaged people;

C. To communicate the gospel of Jesus Christ by means of the spoken and written word;

D. To receive, maintain and accept as assets of the corporation, any property, whether real, personal or mixed, by way of gift, bequest, devise or purchase from any person, firm, trust or corporation, to be held, administered and disposed of exclusively for charitable, religious, educational and scientific purposes within the meaning of Section 501(C)(3) of the Internal Revenue Code, as amended, and in accordance with and pursuant to the provisions of these Articles of Incorporation; but no gift, bequest, devise or purchase of any such property shall be received or made and accepted if it is conditioned or limited in such manner as shall require the disposition of income or principal to any organization other than a "charitable organization" or for any purposes other than "charitable purposes" which would jeopardize the status of the corporation as an entity exempt from Federal Income Tax pursuant to the relevant provisions of the Internal Revenue Code, as amended; and

E. To exclusively promote and carry on any other religious, charitable or educational purposes and activities for which corporations may be organized and operated under the relevant provisions of the Internal Revenue Code, as amended, and under the Virginia Nonstock Corporation Act.

FIFTH: The powers and activities of the corporation shall be limited as follows:

A. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to any of its

members, trustees, directors, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in these Articles of Incorporation. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in any political campaign on behalf of or in opposition to any candidate for public office.

B. Anything contained in these Articles of Incorporation to the contrary notwithstanding, the corporation shall not carry on or otherwise engage in any activities not permitted to be carried on or engaged in by: (i) A corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code, as amended, or any corresponding section of any future tax code; (ii) a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, as amended, or any corresponding section of any future tax code.

SIXTH: In the event of the dissolution and liquidation of this corporation, to the extent allowed or permitted under applicable laws, the property and assets of the corporation shall be, as determined by the Board of Directors, distributed to or sold and the proceeds of such sales distributed to: (i) HFH International, Inc., a Georgia nonprofit corporation, and a

corporation exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, as amended; or (ii) any other organization organized and operating for the same purposes for which the corporation is organized and operating or any organization, foundation, fund or corporation organized and operating exclusively for religious, charitable, scientific, educational or other purposes permitted by Section 501(c)(3) of the Internal Revenue Code, as amended, all of which are organizations, foundations, funds or corporations shall be exempt under Section 501(c)(3) of the Internal Revenue Code, as amended. In the event that any assets are not disposed of in accordance with the provisions of these Articles of Incorporation, or that the corporation shall fail to act within a reasonable time in the manner provided in these Articles of Incorporation, the Circuit Court for the City of Winchester, Virginia, shall, upon application of one or more persons having a real interest in the corporation or its assets, make such distribution as provided in these Articles of Incorporation.

SEVENTH: The number of directors of the corporation and the method of their election shall be as provided in the By-Laws. The number of directors constituting the initial Board of Directors shall be five (5) and the names and addresses of the persons who shall serve as directors until their successors shall be elected and qualified are as follows:

<u>NAME</u>	<u>ADDRESS</u>
Jim Ross	633 Tennyson Avenue Winchester, VA 22601

<u>NAME</u>	<u>ADDRESS</u>
Kathy Greer	423 West Cecil Street Winchester, VA 22601
Jay J. Smith	1720 Brandon Drive Winchester, VA 22601
Kathy Hall	115 Aspen Drive Stephens City, VA 22655
Julie Rayford	324 West Whitlock Avenue Winchester, VA 22601

EIGHTH: The Board of Directors of the corporation shall consist of at least eighteen (18) members and no more than twenty-seven (27) members. The Directors shall be elected by the current Board of Directors. For the initial term, the Steering Committee will nominate the Board of Directors.

NINTH: The street address of the initial registered office of the corporation is 124 West Boscawen Street, Winchester, Virginia 22601. The name of the city in which the initial registered office is located is Winchester, Virginia. The name of its initial registered agent is Gregory W. Bowman, who is a resident of Virginia and a member of the Virginia State Bar, and whose business address is the same as the address of the initial registered office of the corporation.

TENTH: The duration of the corporation shall be perpetual.

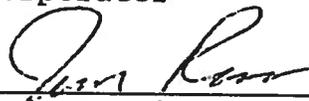
ELEVENTH: Directors of the corporation shall not personally be liable to the corporation for monetary damages for breach of any duties to the corporation, except to the extent that such liability arises: (a) for any breach of the director's duty

of loyalty to the corporation or its members; (b) for acts or omissions not in good faith or which involve intentional misconduct or knowing violation of law; and (c) for any transaction from which a director derived an improper personal economic benefit.

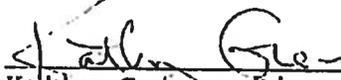
IN TESTIMONY WHEREOF, the undersigned have hereunto set his or her hand and seal this 16th day of May, 1996.



GREGORY W. BOWMAN,
Incorporator (SEAL)



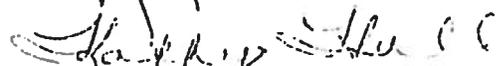
Jim Ross, Director (SEAL)



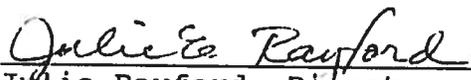
Kathy Greer, Director (SEAL)



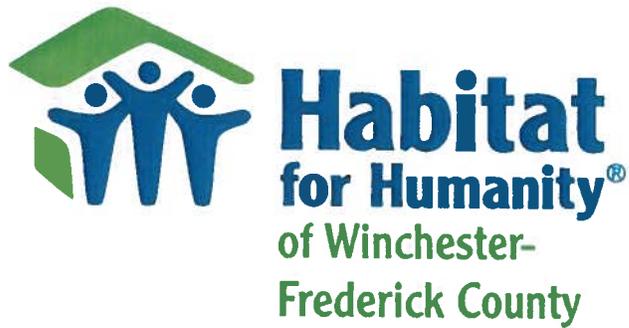
Jay J. Smith, Director (SEAL)



Kathy Hall, Director (SEAL)



Julie Rayford, Director (SEAL)



Affiliate By-Laws

Adopted by the Board of Directors on October 1, 1996
Adopted as Amended and Restated by the Board of Directors on January 29, 1997
Adopted as Amended and Restated by the Board of Directors on September 7, 1999
Adopted as Amended and Restated by the Board of Directors on January 15, 2007
Adopted as Amended and Restated by the Board of Directors on October 20, 2008
Adopted as Amended and Restated by the Board of Directors on October 17, 2011
Adopted as Amended and Restated by the Board of Directors on July 16, 2012
Adopted as Amended and Restated by the Board of Directors on November 19, 2012
Adopted as Amended and Restated by the Board of Directors on December 16, 2013

**BY-LAWS
OF
HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY, INC.**

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**BY-LAWS
OF
HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY, INC.**

PREAMBLE

Habitat for Humanity of Winchester-Frederick County, Inc. shall seek to sponsor specific projects in habitat development, starting with the construction of modest but adequate housing, and to associate with other groups functioning with purposes consistent with those listed below, namely:

To witness to the gospel of Jesus Christ throughout the world by working in cooperation with God's people in need to create a better human habitat in which to live and work.

To witness to the gospel of Jesus Christ by working in cooperation with other agencies and groups which have a kindred purpose;

To witness to the gospel of Jesus Christ through loving acts and the spoken and written word; and

To witness to the gospel of Jesus Christ by enabling an expanding number of persons from all walks of life to participate in this ministry.

ARTICLE I: NAME, FORM OF ORGANIZATION AND PURPOSES

Section 1.1 NAME The name of the corporation is Habitat for Humanity of Winchester-Frederick County, Inc.

Section 1.2 NON-PROFIT AND TAX EXEMPT STATUS The corporation is organized as a non-profit corporation under the Virginia Non-Stock Corporation Act, Section 13.1-801, et seq., Code of Virginia, 1950, as amended, and as a tax exempt organization under Section 501 (c) (3) of the Internal Revenue Code, as amended. The corporation is a public benefit and shall have perpetual duration and succession.

Section 1.3 NO MEMBERS The Corporation shall have no members.

Section 1.4 PURPOSES The purposes for which the corporation is organized, as stated in its Articles of Incorporation, are as follows:

To witness to and implement the gospel of Jesus Christ in Winchester and Frederick County, Virginia, and throughout the United States and the world by working with economically disadvantaged people to help them create a better human habitat in which to live and work;

To cooperate with other charitable organizations, through grants and otherwise, which are working to develop a better human habitat for economically disadvantaged people;

To communicate the gospel of Jesus Christ by means of the spoken and written word;

To receive, maintain and accept as assets of the corporation, any property, whether real, personal or mixed, by way of gift, bequest, devise or purchase from any person, firm, trust or corporation, to be held, administered and disposed of exclusively for charitable, religious, educational and scientific purposes within the meaning of Section 501 (c) (3) of the Internal Revenue Code, as amended, and in accordance with and pursuant to the provisions of these Articles of Incorporation; but no gift, bequest, devise or purchase of any such property shall be received or made and accepted if it is conditioned or limited in such manner as shall require the disposition of income or principal to any organization

other than a "charitable organization" or for any purposes other than "charitable purposes" which would jeopardize the status of the corporation as an entity exempt from Federal Income Tax pursuant to the relevant provisions of the Internal Revenue Code, as amended; and

To exclusively promote and carry on any other religious, charitable or educational purposes and activities for which corporations may be organized and operated under the relevant provisions of the Internal Revenue Code, as amended, and under the Virginia Non-Stock Corporation Act.

ARTICLE II: OFFICES

Section 2.1 PRINCIPAL OFFICE The principal office of the corporation shall be located in Winchester, Virginia, or at the address designated in the most recent annual report filed with the Secretary of the State Corporation Commission. The corporation shall maintain at its principal office a copy of the corporate records specified in Section 7.5 of Article VII.

Section 2.2 REGISTERED OFFICE AND AGENT The registered office of the corporation required by law to be maintained in the State of Virginia may, but need not, be identical with the principal office. The corporation shall maintain a registered agent whose office is identical with the registered office. The corporation may change its registered office or registered agent from time to time in the manner required by law.

ARTICLE III: BOARD OF DIRECTORS

Section 3.1 GENERAL POWERS AND AUTHORITY OF THE BOARD The corporation's powers shall be exercised by or under the authority of and the affairs of the corporation managed under the direction of the Board of Directors. In addition to the powers expressly conferred to the Board of Directors by these By-Laws, the Board of Directors shall exercise all such powers of the corporation as are required or authorized by all statutory provisions of the Commonwealth of Virginia.

Section 3.2 COMPOSITION, NUMBER, TERM AND QUALIFICATIONS The corporation's program will proceed on an ecumenical basis. The ecumenical Board of Directors will reflect the ethnic diversity of the area to be served. Directors shall not be paid, but shall serve because of spiritual commitment to love their neighbors. While Habitat is avowedly Christian, seeking to exalt Jesus Christ as Lord by demonstrating His love to all people, it welcomes committee and board members of any faith so long as they can accept the loving outreach of the life and teaching of Jesus Christ. The authorized number of directors of the corporation shall be not less than fifteen (15) nor more than twenty-one (21), as the Board of Directors shall determine from time to time. The Board of Directors shall consist of three (3) classes of approximately equal size. One class, on a rotational basis, shall be elected each year. Each director shall serve for a term of three (3) years and until his or her successor is elected and qualified, or until such director's earlier death, resignation, incapacity to serve or removal. Notwithstanding the preceding, one-third (1/3) of the initial Board of Directors shall be elected for an initial term of two (2) years and shall serve until a successor is elected and qualified, or until such director's earlier death, resignation, incapacity to serve or removal, and the remaining one-third (1/3) of the initial Board of Directors shall be elected for an initial term of one year and shall serve until a successor is elected and qualified, or until such director's earlier death, resignation, incapacity to serve or

removal. A duly elected and qualified director shall not be eligible for reelection to the Board of Directors if he or she has served two (2) consecutive three-year terms or for a partial term of more than one year and one three-year term.

Section 3.3 ELECTION OF DIRECTORS Except as provided in Section 3.6 below relating to vacancies, directors shall be elected by the Board of Directors at its annual meeting. The Nominating Committee shall present a slate of nominees for election as directors. Nominations may also be made by directors from the floor. Those persons who receive a plurality of the votes cast shall be deemed to have been elected. If any director then holding office so demands, the election of directors shall be by secret ballot.

Section 3.4 RESIGNATION OF DIRECTORS A director may resign by delivering written notice to the Board of Directors, president or secretary of the corporation. A resignation is effective when a notice is received unless the notice specifies a later effective date. If a resignation is made effective at a later date, the Board of Directors may fill the pending vacancy before the effective date if the board provides that the successor does not take office until the effective date.

Section 3.5 REMOVAL OF DIRECTORS A director may be removed without cause by the vote of two-thirds (2/3) of the directors then in office. In addition, a director may be removed by the affirmative votes of a majority of the directors then in office for failing to attend two consecutive, regular meetings of the Board of Directors.

Section 3.6 VACANCIES If a vacancy occurs on the Board of Directors, including a vacancy resulting from an increase in the number of directors, the Board of Directors may fill the vacancy provided that if the directors remaining in office constitute fewer than a quorum of the board, they may fill the vacancy only by the affirmative vote a majority of all the directors remaining in office or by the sole remaining director. A director elected to fill a vacancy shall hold office until the next annual meeting of the Board of Directors, until the end of the unexpired term that such director is filling, until such director's death, resignation, removal or disqualification, or until such director's successor is elected and qualified.

Section 3.7 CHAIRPERSON AND VICE CHAIRPERSON he president of the corporation shall serve as the chairperson of the Board of Directors and shall preside at all meetings of the Board of Directors and perform such other duties as may be prescribed from time to time by the board. The vice president shall serve as vice chairperson of the Board of directors and, in the absence of the president, or in the event of the death, inability or refusal to act of the president, shall preside at all meetings of the board.

Section 3.8 NO COMPENSATION The Board of Directors shall not permit compensation of directors for their services as such.

ARTICLE IV: MEETINGS OF DIRECTORS

Section 4.1 PLACE OF MEETINGS All meetings of the Board of Directors shall be held in Winchester or Frederick County, Virginia, at such places as the Board of Directors may determine.

Section 4.2 ANNUAL MEETING The annual meeting of the Board of Directors, for the purpose of electing directors, appointing officers, approving a budget for the year and transacting other business, shall be held at 7:30 p.m. on the third Monday of September of each year, or at such other time as the Board of Directors may determine.

Section 4.3 REGULAR MEETINGS Additional regular meetings of the Board of Directors shall be held at 7:30 p.m. on the third Monday of each month during the year, or at such other times as the Board of Directors may determine.

Section 4.4 SPECIAL MEETINGS Special meetings of the Board of Directors may be called by or at the request of the president or twenty percent (20%) of the directors then in office. Such meetings must be held within Winchester or Frederick County.

Section 4.5 NOTICE OF MEETINGS Regular meetings of the Board of Directors may be held without notice if the date, time and place of the meeting previously has been fixed by the board. Otherwise, the regular meetings must be preceded by at least ten (10) days notice to each director of the date, time and place, but not the purpose of the meeting. Special meetings of the Board of Directors must be preceded by no less than ten (10) nor more than sixty (60) days notice to each director of the date, time, place and purpose of the meeting. Notice required by the foregoing provisions may be given by any usual means of communication and may be oral or written. However, any board action to remove a director or to approve a matter that would require approval by the members if the corporation had members, shall not be valid unless each director is given at least ten (10) days written notice that the matter will be voted upon at a director's meeting or unless notice is waived pursuant to Section 4.6 below. Oral notice is effective when communicated, if communicated in a comprehensible manner. Written notice, if in a comprehensible form, is effective at the earliest of the following: (a) when received; (b) five (5) days after its deposit in the United States mail, as evidenced by the postmark, if mailed correctly, addressed and with first class postage affixed; (c) on the date shown on the return receipt, if sent by registered or certified mail, return receipt requested, and the receipt is signed by or on behalf of the addressee; or (d) thirty (30) days after its deposit in the United States mail, as evidenced by the postmark, if mailed correctly addressed and with other than first class, registered or certified postage affixed. Written notice is correctly addressed to a director if addressed to the director's address shown in the corporation's current list of directors.

Section 4.6 WAIVER OF NOTICE A director may at any time waive any notice required by law or these By-Laws. Except as hereinafter provided, the waiver must be in writing, signed by the director entitled to a notice, and filed with the minutes or the corporate records. A director's attendance at or participation in a meeting waives any required notice of the meeting unless the director upon arriving at the meeting or prior to the vote on a matter not noticed in conformity with law or these By-Laws objects to lack of notice and does not thereafter vote for or assent to the objected to action.

Section 4.7 QUORUM A quorum of the board of Directors consists of a majority of the directors in office immediately before a meeting begins; provided, that in no event shall a quorum consist of fewer than six (6) directors.

Section 4.8 MANNER OF ACTING If a quorum is present when a vote is taken, the affirmative vote of a majority of directors present is the act of the Board of Directors, unless the vote of a greater number of directors is required by law or these By-Laws.

Section 4.9 PRESUMPTION OF ASSENT A director of the corporation who is present at a meeting of the Board of Directors or a committee of the Board of Directors when corporate action is taken is deemed to have assented to the action taken unless: (a) such director objects at the beginning of the meeting (or promptly upon arrival) to holding it or transacting business at the meeting; (b) such director's dissent or abstention from the action taken is entered in the minutes of the meeting; or (c) such director delivers written notice of dissent or abstention to the presiding officer of the meeting before adjournment or to the corporation immediately after adjournment of the meeting. The right of dissent or abstention is not available to a director who votes in favor of the action taken.

Section 4.10 MEETING VIA COMMUNICATIONS EQUIPMENT The Board of Directors may permit any or all directors to participate in a regular or special meeting by, or conduct a meeting through the use of, any means of communication by which all directors participating may simultaneously communicate with each other during the meeting. A director participating in a meeting by this means is deemed to be present in person at the meeting.

Section 4.11 Action without meeting Action required or permitted by law or these By-Laws to be taken at a meeting of the Board of Directors may be taken without a meeting if the action is taken by all the duly elected and qualified directors of the corporation. The action must be evidenced by one or more written consents describing the action taken, signed by each director, and included in the minutes filed with the corporate records reflecting the action taken. For purposes of this section, a written consent and the signing thereof may be accomplished by one or more electronic transmissions including, but not necessarily limited to email. A director's consent may be withdrawn by a revocation signed by the director and delivered to the corporation prior to the registry of the last director's consent. Action taken under this section is effective when the last director signs the consent, unless the consent specifies a different effective date. A consent signed under this section has the effect of a meeting vote and may be described as such in any document.

Section 4.12 DIRECTOR CONFLICT OF INTEREST TRANSACTIONS A conflict of interest transaction is a transaction with the corporation in which a director of the corporation has a direct or indirect interest. For purposes of this section, a director has an indirect interest in a transaction if: (a) another entity in which the director has a material interest or in which the director is a general partner is a party to the transaction or (b) another entity of which the director is a director, officer, or trustee is a party to the transaction. A conflict of interest transaction is not voidable or the basis for imposing liability on the director if the transaction was fair at the time it was entered into or is approved in advance as hereinafter provided. A transaction in which a director has a conflict of interest may be approved in advance by the vote of the Board of Directors or a committee of the board if: (a) the material facts of the transaction and the director's interest are disclosed or known to the board or committee of the board and (b) the directors approving the transaction is good faith reasonably believe that the transaction is fair to the corporation. For purposes of this section, a conflict of interest transaction is approved if it receives the affirmative vote of a majority of the directors on the board or on the committee, who have no direct or indirect interest in the transaction, but a transaction may not be approved under this section by a single director. If a majority of the directors on the board who have no direct or indirect interest in the transaction vote

to approve the transaction, a quorum is present for the purpose of taking action under this section. The presence of, or a vote cast by, a director with a direct or indirect interest in the transaction does not affect the validity of any action taken under this section if the transaction is otherwise approved as hereinabove provided.

ARTICLE V: OFFICERS

Section 5.1 NUMBER The officers of the corporation shall consist of a president, vice president, secretary, treasurer and other officers as are appointed by the Board of Directors from time to time. No more than one of the four principal offices may be held by the same person.

Section 5.2 APPOINTMENT AND TERM The principal officers of the corporation shall be appointed by the Board of Directors at its annual meeting. The Nominating Committee shall present a slate of nominees for appointment. Nominations may also be made from the floor. All nominees for the four principal offices must be members of the Board of Directors. Each officer shall hold office for a period of one (1) year, or until such officer's death, resignation or removal, or until such officer's successor is elected and qualifies. No person may be appointed to serve for more than three (3) successive terms in the office of secretary or in the office of treasurer. The Board of Directors may appoint other officers at such time or times as the need may arise. A vacancy occurring in a position of an officer of the corporation may be filled at any time by the Board of Directors. The term of an officer elected to fill a vacancy shall expire at the end of the unexpired term that such officer is filling.

Section 5.3 RESIGNATION AND REMOVAL An officer may resign at any time by delivering notice to the corporation. A resignation is effective when the notice is effective unless the notice specifies a future effective date. If a resignation is made effective at a future date and the Board of Directors accepts the future effective date, the Board of Directors may fill the pending vacancy before the effective date if the board provides that the successor does not take office until the effective date. The Board of Directors may remove any officer at any time with or without cause.

Section 5.4 CONTRACT RIGHTS OF OFFICERS The appointment of an officer does not itself give that officer the right to contract on behalf of the corporation.

Section 5.5 PRESIDENT The president shall be the chief executive officer of the corporation and, subject to the control of the Board of Directors, shall supervise and control the management of the corporation in accordance with these By-Laws. The president may sign, with the secretary or any other proper officer of the corporation so authorized by the Board of Directors, any deeds, leases, mortgages, bonds, contracts or other instruments which lawfully may be executed on behalf of the corporation, except where the signing and execution thereof expressly shall be delegated by the Board of Directors to some other officer or agent of the corporation, or where required by law to be otherwise signed and executed. The president shall serve as the chairperson of the Board of Directors and shall preside at all meetings of the Board of Directors. The president shall, in general, perform all duties incident to the office of president and such other duties as may be prescribed from time to time by the Board of directors.

Section 5.6 VICE PRESIDENT In the absence of the president, or in the event of the death, inability or refusal to act of the president, the vice president, unless otherwise

determined by the Board of Directors, shall perform the duties of the president and, when so acting, shall have all the powers of and be subject to all the restrictions upon the president. The vice president shall also serve as vice chairperson of the Board of Directors and, in the absence of the president, or in the event of the death, inability or refusal of the president to act, shall preside at all meetings of the board. The vice president shall perform such other duties as may be assigned from time to time by the president or the Board of Directors.

Section 5.7 SECRETARY The secretary shall: (a) cause to be prepared minutes of all meetings of the Board of Directors and of the Executive Committee; (b) authenticate records of the corporation when requested to do so; (c) give all notices required by law and by these By-Laws; (d) have general charge of the corporate books and records and of the corporate seal, and affix the corporate seal to any lawfully executed instrument requiring it; (e) sign such instruments as may require such signature; (f) cause such corporate reports as may be required by state law to be prepared and filed in a timely manner; and (g) in general, perform duties as may be assigned from time to time by the president or the Board of Directors.

Section 5.8 TREASURER The treasurer shall: (a) have custody of all funds and securities belonging to the corporation and receive, deposit or disburse the same under the direction of the Board of Directors; (b) keep full and accurate accounts of the finances of the corporation in books especially provided for that purpose; (c) cause such returns, reports and/or schedules as may be required by the Internal Revenue Service and the state taxing authorities to be prepared and filed in a timely manner; (d) cause a true balance sheet (statement of the assets, liabilities and fund balance) of the corporation as of the close of each fiscal year and true statements of activity (support and revenue, expenses and changes in fund balance), functional expenses, and cash flows for such fiscal year, all in reasonable detail, to be prepared and submitted to the Board of Directors; (e) insure that an independent annual audit is conducted and the results submitted to the Board of Directors; and (f) in general, perform duties as may be assigned from time to time by the president or the board of Directors.

Section 5.9 COMPENSATION The principal and assistant officers of the corporation described in the foregoing sections shall not be compensated for their services as such.

Section 5.10 EXECUTIVE DIRECTOR The Board of Directors may appoint an executive director, who shall be the chief operating officer of the corporation and, subject to the control of the Board of Directors, have overall responsibility for the routine management of the affairs of the corporation. Duties of the executive director shall include: (a) coordinating the activities of the operating committees; (b) representing the corporation in the community; (c) sign, on behalf of the board any deeds, leases, mortgages, bonds, contracts or other instruments which lawfully may be executed on behalf of the corporation, except where required by law to be otherwise signed and executed. (d) overseeing the building projects of the corporation; (e) supervising the administrative functions of the corporation; (f) in general, performing such other duties as may be assigned from time to time by the president or the Board of Directors. The Board of Directors shall approve compensation and benefits for the executive director, as submitted by the Personnel Committee. The executive director may not be elected to serve on the Board of Directors.

ARTICLE VI: COMMITTEES (Note: There are two separate types of committees – Board and Non-Board)

Section 6.1 BOARD COMMITTEES IN GENERAL The Board of Directors may create one or more committees of the board, in addition to the executive committee established by these By-Laws. Each committee of the board shall have two or more directors, who shall be appointed by and serve at the pleasure of the board. The creation of a committee of the board and appointment of members to it must be approved by a majority of all the directors in office when the action is taken. The provisions of Article IV of these By-Laws, which govern meetings of the Board of Directors, shall apply to committees of the board and their members as well, except that no committee of the board shall be required to have an annual meeting or scheduled regular meetings. To the extent specified or authorized by the Board of Directors or in these By-Laws, each committee of the board may exercise the authority of the board. A committee of the board may not, however: (a) authorize distributions; (b) approve or recommend dissolution, merger, or the sale, pledge or transfer of all or substantially all of the corporation's assets; (c) elect, appoint or remove directors or fill vacancies on the board or on any committee of the board; or (d) adopt, amend or repeal the Articles of Incorporation or any By-Laws.

Section 6.2 EXECUTIVE COMMITTEE The Executive Committee, which is a committee of the board, shall consist of the four (4) principal officers of the corporation and up to three (3) additional directors appointed by the president, to serve in such capacity until the next annual meeting of the Board of Directors, provided that the appointment of additional directors must be approved by a majority of all the directors in office when such action is taken. The president shall serve as the chairperson of the Executive Committee and shall preside at all of its meetings. Except to the extent prohibited or limited by Section 6.1 above or by resolution of the Board of Directors, the Executive Committee may exercise the authority of the Board of Directors at such times as the board is not in session. In addition, the Executive Committee shall perform the functions described below.

(a) Finance and Budget Functions. In performing this function, the committee shall (i) oversee the implementation and administration of policies and procedures for handling and accounting for the finances of the corporation; (ii) prepare an annual revenue and expense budget for submission to the full Board of Directors; (iii) work closely with the Development Committee to coordinate development of the resources needed to meet the revenue goals of the budget; (iv) monitor the implementation of the budget; and (v) when necessary, make recommendations to the Board of Directors regarding adjustments to the budget.

(b) Human Resources Functions. In performing this function, the committee shall oversee the implementation and administration of policies and procedures relating to volunteers and employees, if any, of the corporation.

(c) Strategic and Long-Range Planning Functions. In performing this function, the committee shall: (i) coordinate the strategic and long-range planning activities of the corporation; and (ii) monitor and evaluate the performance of the corporation with respect to the achievement of its mission, purposes and goals.

The Executive Committee shall keep and preserve the minutes of its proceedings in permanent books, and shall submit said minutes to the Board at the next regular meeting for its ratification, amendment, or rescission of actions recorded therein.

Section 6.3 NON-BOARD COMMITTEES IN GENERAL The Board of Directors may create one or more non-board committees, in addition to the Nominating Committee and the Operating Committees established by these By-Laws, and delegate non-board functions to such committees. Non-board committees may include both directors and individuals who are not directors of the corporation. Non-board committees may not exercise the authority of the board.

Section 6.4 NOMINATING COMMITTEE The Nominating Committee shall consist of four (4) members, no more than two (2) of whom currently shall be directors of the corporation. Retiring and former directors of the corporation shall be encouraged to consider serving on this committee. The current president may not be a member of this committee. The committee members shall be appointed by the Board of Directors on an annual basis, to serve until the next annual meeting of the board. A vacancy on this committee may be filled by the Board of Directors at any time. Members of the Nominating Committee will be appointed to successive terms. The committee shall be responsible for identifying and recruiting prospective directors of the corporation and shall present a slate of nominees for election as directors at the annual meeting. The committee shall also present a slate of nominees for appointment as principal officers of the corporation and may make recommendations for chairpersons of the Operating Committees.

Section 6.5 PERSONNEL COMMITTEE The Personnel Committee shall consist of 5 members two of whom are the President and Vice President of the Board of Directors and a representative of the ReStore Steering Committee. The members on the committee shall be appointed by the president on an annual basis, to serve until the next annual meeting of the board. A vacancy on this committee may be filled by the board of directors at any time. Directors on the Personnel Committee may be appointed to successive terms. The committee shall be responsible for review and make recommendations for changes in personnel policies, the form of personnel evaluations and employee's salary/benefit packages and execution of the employee grievance procedure.

Section 6.6 OPERATING COMMITTEES Within thirty (30) days after the annual meeting each year, the president shall appoint a chairperson of each of the Operating Committees described below. The names of the chairpersons so appointed shall be submitted for ratification by the directors at the next meeting of the Board of Directors. A vacancy occurring in the position of an Operating Committee chairperson shall be filled in like manner, upon appointment by the president and ratification by the Board of Directors. The chairperson of each Operating Committee, in consultation with the president, shall appoint the members of the committee. New members of the Operating Committees may be appointed at any time. Each director of the corporation shall serve on at least one of the Operating Committees. Operating Committee chairpersons shall be expected to attend the regular meetings of the Board of Directors for the purpose of reporting on the work of their committees, receiving direction and guidance from the board and seeking approval of actions proposed by their committees and requiring board

approval. The Operating Committees shall perform the functions described below and such other functions as the Board of Directors may provide.

Development Committee. This committee shall be responsible for coordinating the raising of funds needed to conduct the business of the corporation and shall be responsible for educating and informing the public regarding the mission and purposes of the corporation, the need for better and more affordable housing in certain areas, and the steps being taken to meet this need. The tasks to be coordinated by this committee shall include fund raising campaigns, grant proposal writing, special fund raising events and cultivation of major donors. Other tasks to be coordinated by this committee shall include public speaking, communicating with the news media and publishing a periodic newsletter. This committee shall emphasize and promote the importance of Christian stewardship in the servicing of donors and supporters.

Family Services Committee. This committee shall be responsible for drafting the selection criteria and application form, screening applications, interviewing applicants and recommending applicants to the Board of Directors for approval as prospective homeowners. This committee also shall be responsible for providing Habitat homeowners and prospective homeowners with educational opportunities, opportunities for discussions pertaining to homeownership responsibilities, home maintenance, and for providing assistance in breaking the poverty cycle to become independent.

Site Selection Committee. This committee shall be responsible for targeting the area or areas of the community in which the projects of the corporation shall be developed, investigating and researching the availability of property, and recommending property to the Board of Directors for acquisition. The Committee shall work in conjunction with the Building Committee to evaluate the suitability of potential sites prior to acquisition.

Building Committee. This committee shall be responsible for planning and implementing the construction projects of the corporation. The tasks to be directed by this committee shall include obtaining home plans, soliciting professional help and donations of building materials, coordinating volunteers and supervising construction.

Volunteer Committee. This committee shall coordinate the volunteer work force by organizing food, first aid and hospitality on the work site, hosting outside work camps and planning volunteer appreciation events.

Church Relations Committee. This committee shall serve as a liaison between the affiliate and are churches to garner support for the project.

Section 6.7 THE RESTORE The ReStore is a retail outlet for the sale of surplus, new and used building materials, appliances and other miscellaneous items. The primary purpose of the ReStore is to provide financial support to the corporation for the building of houses.

6.7 (a) OVERSIGHT

The ReStore Committee shall be responsible for the oversight of the operations of the ReStore. The Committee shall consist of up to eleven (11) members, as recommended by the Chair or the ReStore Committee, of which the Chairman and one other member of the Committee shall be directors of the corporation. All members of the ReStore

Committee shall be approved by a majority of the vote of the Board of Directors. One member of the Committee shall be a member of the Personnel Committee of the corporation. The ReStore Committee will have operational and financial control of the ReStore activities and be directly responsible to the Board of Directors for the ReStore activities.

- a) The Restore Director shall report directly to the Executive Director of Habitat for Humanity for Winchester-Frederick County, who shall report to the Executive Committee and Board of Directors.
- b) The ReStore Director has the authority and responsibility to recommend hiring and firing of Restore staff to the Restore Committee and Executive Director.
- c) The ReStore Committee will submit to the Finance Committee an annual budget for approval by the Board of Directors.
- d) The existing chairman of the ReStore Committee shall be responsible for recruiting and recommending a replacement chairman to the President and Board of Directors for Board of Directors approval.
- e) Due to the unique nature of the ReStore (retail operation) the ReStore Committee Chair should remain in that position for at least three years.

6.7 (b) OPERATIONAL AND FINANCIAL CONTROLS

The ReStore Committee shall have the following responsibilities:

- a) Review, update and submit to the Board of Directors for its approval the ReStore Strategic Plan at least once every three years.
- b) Develop written job descriptions for existing and proposed new ReStore staff positions.
- c) The recruitment and selection of affiliate staff is the responsibility of the Executive Director, working with specially-appointed interview committees established for each position. With the Executive Director, the ReStore Committee Chair and at least one other committee member will conduct a search for and interviews of any new ReStore Director candidates, resulting in the selection of an individual to fill the position. Standard Personnel Policies Manual procedures follow the selection.
- d) Oversee the hiring of new employees by the ReStore Director, with the Executive Director and at least two Steering Committee members as the ad-hoc interview committee interviewing potential employees.
- e) Insure compliance with the current corporation Personnel Policies Manual.
- f) Approve all expenditures, improvements, and additions to the facility, equipment and services, all of said expenditures to be within the limitations of the pre-approved budget line items, with the exception of emergency expenses.
- g) Designate up to three members of the Committee who will have signatory power for all Restore checks, drafts, or other orders for payments necessary to the operations of the Restore. All checks, drafts, or other orders for payments shall be signed by two signatories authorized by these bylaws. At least one signatory must be either the Executive Director or the Restore Director.
- h) To provide operational input to an annual performance review of the ReStore Director by the Executive Director and to recommend compensation for the Director and all other ReStore employees for the coming year, all of said salaries to be within the limitations of the pre-approved budget.

Section 7.1 CORPORATE SEAL The corporate seal of the corporation shall be in such form as the Board of Directors may from time to time determine.

Section 7.2 AMENDMENTS These By-Laws may be amended or repealed and new By-Laws may be adopted by the Board of Directors. The corporation shall provide at least ten (10) days written notice of any meeting of directors at which an amendment is to be approved, unless notice is waived pursuant to Section 4.6 above. The notice must state that the purpose, or one of the purposes, of the meeting is to consider a proposed amendment to the By-Laws and contain or be accompanied by a copy or summary of the amendment or state the general nature of the amendment. Any amendment must be approved by two-thirds (2/3) of the directors in office at the time the amendment is adopted.

Section 7.3 FISCAL YEAR The fiscal year of the corporation shall be the calendar year, beginning on July 1 and ending on June 30 of each year.

Section 7.4 FINANCIAL REPORTS The books of the corporation shall be closed as of the end of each fiscal year and financial statements shall be prepared and submitted to the Board of Directors, as set forth in Section 5.9 above. At the discretion of the Board of Directors, the corporation shall engage an independent certified public accountant to audit or review the financial statements.

Section 7.5 CORPORATE MINUTES AND RECORDS The corporation shall keep as permanent records minutes of all meetings of its Board of Directors, a record of all actions taken by the directors without a meeting and a record of all actions taken by the Executive Committee and any other committees of the Board of Directors. The corporation shall maintain its records in written form or in another form capable of conversion into written form within a reasonable time. The corporation shall keep a copy of the following records at its principal office: (a) its Articles of Incorporation or restated Articles of Incorporation and all amendments to them currently in effect; (b) its By-Laws or restated By-Laws and all amendments to them currently in effect; (c) a list of the names and business or home addresses of its current directors and officers; and (d) its most recent annual report delivered to the Secretary of State, as required by the Commonwealth of Virginia. The minutes and records described above shall be made available for inspection by current directors of the corporation during normal business hours. In addition, to the extent required by applicable law, the corporation shall make available for inspection during regular business hours, by any individual, copies of: (1) any application filed with and any letter or other document issued by the Internal Revenue Service with respect to the tax exempt status of the corporation; and (2) the annual returns filed with the Internal Revenue Service for the three most recent years (to the extent the corporation is required to file such returns), provided that the names and addresses of contributors to the corporation may be kept confidential.

Section 7.6 INVESTMENTS The corporation shall have the right to retain all or any part of any securities or property acquired by it in whatever manner, and to invest and reinvest any funds held by it, according to the judgment of the Board of Directors without being restricted to the cost of investments which a director or trustee is or may hereafter be permitted by law to make; provided that no action shall be taken by or on behalf of the corporation if such action is a forbidden activity or would result in the denial of tax exempt status under Section 501 (c) (3) of the Internal Revenue Code, as amended.

Section 7.7 CHECKS AND DRAFTS All checks, drafts or other orders for the payment of money issued in the name of the corporation shall be signed by such officer or officers, agent or agents of the corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors, provided that any check, draft or other order for the payment of an amount in excess of Two Hundred Fifty Dollars (\$250.00) shall require two (2) authorized signatures.

Section 7.8 PROHIBITED ACTIVITIES The corporation is organized as a non-profit corporation exclusively for charitable, religious, educational and scientific purposes within the meaning of Section 501 (c) (3) of the Internal Revenue Code, as amended. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, directors, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Anything contained in these By-Laws to the contrary notwithstanding, the corporation shall not carry on or otherwise engage in any activities not permitted to be carried on or engaged in by: (i) a corporation exempt from Federal income tax under Section 501 (c) (3) of the Internal Revenue Code, as amended, or any corresponding section of any future tax code; (ii) a corporation, contributions to which are deductible under Section 170 (c) (2) of the Internal Revenue Code, as amended, or any corresponding section of any future tax code.

Section 7.9 NO LOANS TO OR GUARANTEES FOR DIRECTORS The corporation may not lend money to or guarantee the obligation of a director or officer of the corporation, but the fact that a loan or guarantee is made in violation of this section does not affect the borrower's liability on the loan.

Section 7.10 INDEMNIFICATION The corporation shall indemnify a director who entirely prevails, on the merits or otherwise, in the defense of any proceeding to which the director was a party because he or she is or was a director of the corporation, against reasonable expenses actually incurred by the director in connection with the proceeding. In addition, if an individual is made a party to a proceeding because the individual is or was a director, officer, employee or agent of the corporation, the Board of Directors may, to the extent permitted by the laws of Virginia, authorize the corporation to advance expenses to such individual and/or indemnify such individual against liability incurred in the proceeding.

ARTICLE VIII: CHDO BOARD OF ADVISORS

Section 8.1 INTRODUCTION AND DEFINITIONS

This Article VIII is being included in the by-laws in order to create a CHDO Board of Advisors within the existing Habitat for Humanity Winchester-Frederick County, Inc. corporate structure.

Definitions and Acronyms:

Habitat for Humanity Winchester-Frederick County, Inc. - ("The Corporation")

The Board of Directors of "The Corporation" – ("The Board")
Community Housing Development Organization – ("CHDO")
CHDO Board of Advisors – ("BOA")
Participating Jurisdiction – ("PJ")

Section 8.2 PURPOSES The HOME Consortium of the Northern Shenandoah Valley has been selected as the PJ for CHDO HOME Program entitlements, funding and CHDO certification. The purposes for the establishment of the Board of Advisors shall be to receive CHDO certification for The Corporation from the PJ, and to apply for and receive CHDO program funding. CHDO funds shall be used exclusively to develop and provide decent, affordable housing for the community The Corporation serves. Through grants, applications and otherwise, the BOA shall seek to obtain CHDO funding. Additionally, the BOA shall recommend to The Board projects that would provide for affordable housing needs and development, and how CHDO funds might be applied to same.

Section 8.3 NUMBER, QUALIFICATION AND TERM The authorized number of BOA members shall be no less than six (6) nor more than twelve (12), with at least one member representing each of the localities/geographic areas in the CHDO's defined service area. One third (1/3) of the members of the BOA shall be representatives of the low-income community served by The Corporation.

"representatives of the low-income community" shall be defined to include (i) persons living in a low income neighborhood where 51% or more of the residents are low-income or (ii) persons who are low-income residents of the community, or (iii) persons elected by a low-income neighborhood organization to serve on the Board of Advisors.

No more than one third (1/3) of the members of the BOA may be employees or representatives of state or local government.

Each member shall hold office for a minimum three-year term and shall hold said office until the next annual meeting of the BOA, or at the end of his or her three-year term, or until such member's death, resignation, removal or disqualification, or until such member's successor is elected.

Section 8.4 ELECTION OF BOA MEMBERS Except as provided in Section 8.7 below relating to vacancies, the members shall be elected by The Board at its annual meeting each year. The Nominating Committee shall present a slate of nominees for election as members. Nominations may also be made by The Board from the floor. Those persons who receive a simple majority of the votes cast shall be deemed to be elected. If any member of The Board then holding office so demands, the election of the members shall be by secret ballot.

Section 8.5 RESIGNATION OF BOA MEMBERS A member of the BOA may resign by delivering written notice to the President of The Board. A resignation is effective when the notice is received unless the notice specifies a later effective date. If a resignation is made effective at a later date, The Board may fill the pending vacancy before the effective date.

Section 8.6 REMOVAL OF BOA MEMBERS A member of the BOA may be removed without cause by the vote of two thirds (2/3) of The Board.

Section 8.7 VACANCIES If a vacancy occurs on the BOA, including a vacancy resulting from an increase in the number of members, The Board may fill the vacancy. A

member elected to fill a vacancy shall hold office until the next annual meeting of The Board, or until the end of the unexpired term of the member being replaced.

Section 8.8 CHAIRPERSON AND VICE CHAIRPERSON The President of The Board shall serve as the Chairperson of the BOA, shall preside at all meetings of the BOA, and perform such other duties as may be prescribed from time to time by The Board. The Vice President of The Board shall serve as Vice Chairperson, and in the absence of the President, as Chairperson.

Section 8.9 NO COMPENSATION The Board shall not permit compensation of members of the BOA for their services as such.

Commonwealth of Virginia



STATE CORPORATION COMMISSION

Richmond, June 27, 1996

This is to Certify that the certificate of incorporation of

*Habitat for Humanity of Winchester-Frederick
County, Inc.*

*was this day issued and admitted to record in this office
and that the said corporation is authorized to transact its business
subject to all Virginia laws applicable to the corporation and its
business. Effective date:*

June 27, 1996



State Corporation Commission

William J. Bridge

Clerk of the Commission

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public

Information about Form 990 and its instructions is at www.irs.gov/form990

KEEP THIS COPY
 DMB No. 3547-0047
2013
 CERTIFIED PUBLIC ACCOUNTANTS
 Open to Public Inspection
 WINCHESTER, VIRGINIA

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning **JUL 1, 2013** and ending **JUN 30, 2014**

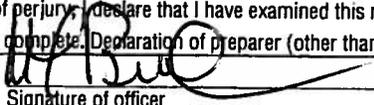
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY, INC.		D Employer identification number 54-1816368
	Doing Business As		E Telephone number (540) 662-7066
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 1653	G Gross receipts \$ 1,547,008.	
	City or town, state or province, country, and ZIP or foreign postal code WINCHESTER, VA 22604		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
F Name and address of principal officer: MICHAEL BUTLER P.O. BOX 1653, WINCHESTER, VA 22604		H(c) Group exemption number ▶	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ WWW.HABITATWFC.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1997 M State of legal domicile: VA	

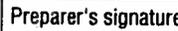
Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: CREATE AFFORDABLE HOUSING FOR THE NEEDY		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	17
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	13
	6 Total number of volunteers (estimate if necessary)	6	400
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	380,147.	589,218.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	447,381.	191,252.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,032.	1,299.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	325,023.	328,962.
		1,154,583.	1,110,731.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	268,093.	297,297.
	16 a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 86,782.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0.	0.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	883,044.	396,673.	
19 Revenue less expenses. Subtract line 18 from line 12	1,151,137.	693,970.	
	3,446.	416,761.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,918,040.	2,495,330.
	22 Net assets or fund balances. Subtract line 21 from line 20	372,822.	533,351.
	1,545,218.	1,961,979.	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer 	Date 10.20.14
	Type or print name and title MICHAEL BUTLER, EXECUTIVE DIRECTOR	

Paid Preparer Use Only	Print/Type preparer's name KERRI A. BURKHART, CPA	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	PTIN P01355257
	Firm's name ▶ HOTTEL & WILLIS, P.C.			Firm's EIN ▶ 54-1135771	
	Firm's address ▶ 314 NORTH BRADDOCK STREET WINCHESTER, VA 22601			Phone no. (540) 662-0325	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

HABITAT FOR HUMANITY
OF WINCHESTER-FREDERICK COUNTY, INC.

Form 990 (2013)

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

**HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY IS A
NON-DENOMINATIONAL CHRISTIAN MINISTRY THAT BUILDS SIMPLE, DECENT,
AFFORDABLE HOUSING FOR THOSE IN NEED AND SEEKS TO MAKE A POSITIVE
IMPACT ON THE COMMUNITY.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 523,176. including grants of \$ _____) (Revenue \$ 193,831.)
**TO CREATE DECENT, AFFORDABLE HOUSING FOR THOSE IN NEED, AND TO MAKE
DECENT SHELTER A MATTER OF CONSCIENCE WITH PEOPLE EVERYWHERE**

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O.)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **523,176.**

HABITAT FOR HUMANITY

OF WINCHESTER-FREDERICK COUNTY, INC.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	X	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>		

HABITAT FOR HUMANITY

OF WINCHESTER-FREDERICK COUNTY, INC.

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Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
	Note. All Form 990 filers are required to complete Schedule O	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1a			4
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1b			0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
1c			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a			13
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3a			
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4a			
b	If "Yes," enter the name of the foreign country: <input type="text"/> See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
4b			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5b			
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6a			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6b			
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year		
7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
7h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
9b			
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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HABITAT FOR HUMANITY

OF WINCHESTER-FREDERICK COUNTY, INC.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a	17	
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b	17	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **EXECUTIVE DIRECTOR - 540-662-7066**
P.O. BOX 1653, WINCHESTER, VA 22604

HABITAT FOR HUMANITY

OF WINCHESTER-FREDERICK COUNTY, INC.

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) VAIBHAV AGARWAHL DIRECTOR	10.00	X					0.	0.	0.	
(2) MELISSA BLAND DIRECTOR	10.00	X					0.	0.	0.	
(3) CARY CRAIG DIRECTOR	10.00	X					0.	0.	0.	
(4) MICHAEL CUTRONA DIRECTOR	10.00	X					0.	0.	0.	
(5) LINDA DELENE DIRECTOR	10.00	X					0.	0.	0.	
(6) REVEREND WEBSTER GIBSON DIRECTOR	10.00	X					0.	0.	0.	
(7) BRENDA GIBSON DIRECTOR	10.00	X					0.	0.	0.	
(8) ROBERT HAND DIRECTOR	10.00	X					0.	0.	0.	
(9) RALPH HENSLEY DIRECTOR	10.00	X					0.	0.	0.	
(10) EILEEN ISOLA DIRECTOR	10.00	X					0.	0.	0.	
(11) CHRIS MOHN DIRECTOR	10.00	X					0.	0.	0.	
(12) HARRY NEWMAN DIRECTOR	10.00	X					0.	0.	0.	
(13) JIM ROSS DIRECTOR	10.00	X					0.	0.	0.	
(14) PAUL RUDOLPH DIRECTOR	10.00	X					0.	0.	0.	
(15) RICHARD SETTON DIRECTOR	10.00	X					0.	0.	0.	
(16) DOUG STALLARD DIRECTOR	10.00	X					0.	0.	0.	
(17) CATHERINE TERZIAN DIRECTOR	10.00	X					0.	0.	0.	

**HABITAT FOR HUMANITY
OF WINCHESTER-FREDERICK COUNTY, INC.**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) STRICK HEILMAN PRESIDENT	10.00			X				0.	0.	0.
(19) KAREN HOLMAN VICE PRESIDENT	10.00			X				0.	0.	0.
(20) JONATHAN MOTICHKA TREASURER	10.00			X				0.	0.	0.
(21) CHELSEA HESTER SECRETARY	10.00			X				0.	0.	0.
(22) MICHAEL BUTLER EXECUTIVE DIRECTOR	40.00			X			65,975.	0.	0.	0.
1b Sub-total							65,975.	0.	0.	0.
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	0.
d Total (add lines 1b and 1c)							65,975.	0.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d	7,995.			
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	581,223.			
	g Noncash contributions included in lines 1a-1f: \$		450,289.			
	h Total. Add lines 1a-1f		589,218.			
	Program Service Revenue	2 a TRANSFERS TO HOMEOWNER	Business Code 624200	96,836.	96,836.	
b MORTGAGE DISCOUNT AMOR		624200	94,416.	94,416.		
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			191,252.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,299.		1,299.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	16,099.			
		(ii) Personal				
		b Less: rental expenses	0.			
		c Rental income or (loss)	16,099.			
	d Net rental income or (loss)		16,099.		16,099.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	103,038.			
		b Less: direct expenses	b	65,555.		
c Net income or (loss) from fundraising events			37,483.		37,483.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a	643,523.				
	b Less: cost of goods sold	b	370,722.			
	c Net income or (loss) from sales of inventory		272,801.		272,801.	
Miscellaneous Revenue		Business Code				
11 a MISCELLANEOUS INCOME	624200	2,579.	2,579.			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		2,579.				
12 Total revenue. See instructions.		1,110,731.	193,831.	0.	327,682.	

HABITAT FOR HUMANITY
OF WINCHESTER-FREDERICK COUNTY, INC.

Form 990 (2013)

54-1816368 Page 10

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	70,018.	35,009.	17,504.	17,505.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	208,793.	127,022.	34,967.	46,804.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	18,486.	10,743.	3,479.	4,264.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	7,500.		7,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	4,633.	2,039.	463.	2,131.
13 Office expenses	3,933.	787.	2,753.	393.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	3,043.	1,521.	761.	761.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,333.	1,100.	1,133.	1,100.
20 Interest	8,672.	8,499.	173.	
21 Payments to affiliates	9,211.	9,211.		
22 Depreciation, depletion, and amortization	15,347.	3,837.	7,673.	3,837.
23 Insurance	14,619.	13,888.	585.	146.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a HOUSE CONSTRUCTION COST	229,550.	229,550.		
b DISCOUNTS ON MORTGAGES	54,152.	54,152.		
c MISCELLANEOUS	14,756.	12,693.	1,126.	937.
d UTILITIES AND TELEPHONE	7,683.	3,841.	1,921.	1,921.
e All other expenses	20,241.	9,284.	3,974.	6,983.
25 Total functional expenses. Add lines 1 through 24e	693,970.	523,176.	84,012.	86,782.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

HABITAT FOR HUMANITY
OF WINCHESTER-FREDERICK COUNTY, INC.

Form 990 (2013)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	409,191.	1	319,727.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	23,000.	3	0.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net	903,611.	7	869,260.
	8 Inventories for sale or use	184,635.	8	188,562.
	9 Prepaid expenses and deferred charges	5,786.	9	12,073.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 817,078.		
	b Less: accumulated depreciation	10b 108,002.	10c	709,076.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11	172,836.	13	380,096.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	13,173.	15	16,536.
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,918,040.	16	2,495,330.	
Liabilities	17 Accounts payable and accrued expenses	26,061.	17	28,011.
	18 Grants payable		18	
	19 Deferred revenue	13,497.	19	25,670.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	245,261.	23	356,513.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	88,003.	25	123,157.
	26 Total liabilities. Add lines 17 through 25	372,822.	26	533,351.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,545,218.	27	1,961,979.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,545,218.	33	1,961,979.	
34 Total liabilities and net assets/fund balances	1,918,040.	34	2,495,330.	

Form 990 (2013)

**HABITAT FOR HUMANITY
OF WINCHESTER-FREDERICK COUNTY, INC.**

Form 990 (2013)

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,110,731.
2	Total expenses (must equal Part IX, column (A), line 25)	2	693,970.
3	Revenue less expenses. Subtract line 2 from line 1	3	416,761.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,545,218.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,961,979.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

Form 990 (2013)

HABITAT FOR HUMANITY

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	287,120.	208,818.	476,301.	383,297.	592,368.	1,947,904.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	287,120.	208,818.	476,301.	383,297.	592,368.	1,947,904.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						1,947,904.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	287,120.	208,818.	476,301.	383,297.	592,368.	1,947,904.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,220.	1,058.	1,620.	2,032.	1,299.	7,229.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	803.	510.	975.	1,996.	110.	4,394.
11 Total support. Add lines 7 through 10						1,959,527.
12 Gross receipts from related activities, etc. (see instructions)					12	2,279,881.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	99.41	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	99.37	%
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Name of the organization

HABITAT FOR HUMANITY
OF WINCHESTER-FREDERICK COUNTY, INC.

Employer identification number

54-1816368

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY, INC.	Employer identification number 54-1816368
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<u>RUBBERMAID</u> <u>3124 VALLEY AVENUE</u> <u>WINCHESTER, VA 22601</u>	\$ <u>25,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<u>WELLS FARGO FOUNDATION</u> <u>301 SOUTH COLLEGE STREET</u> <u>CHARLOTTE, NC 28202</u>	\$ <u>19,044.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<u>GERALD F SMITH JR.</u> <u>P.O. BOX 3588</u> <u>WINCHESTER, VA 22604</u>	\$ <u>25,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<u>CITY LIGHTS PROJECT #5 LTD PARTNERSHIP</u> <u>301 JOSEPHINE STREET</u> <u>BERRYVILLE, VA 22611</u>	\$ <u>57,556.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5	<u>CITY LIGHTS PROJECT #2 LTD PARTNERSHIP</u> <u>448 DEPOT STREET, NE</u> <u>CHRISTIANSBURG, VA 24073</u>	\$ <u>312,588.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY, INC.	Employer identification number 54-1816368
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
4	<u>RESIDENTIAL REAL ESTATE SITUATED AT</u> <u>212, 214 & 216 BAKER ST WINCHESTER, VA</u> <hr/> <hr/>	\$ 57,556.	04/25/14
5	<u>RESIDENTIAL REAL ESTATE SITUATED AT</u> <u>410, 412, 416 CHASE STREET; 415, 419,</u> <u>423, 427 & 431 WEST LN.</u> <hr/> <hr/>	\$ 312,588.	04/25/14
	<hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/>	\$ _____	_____

Name of organization HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY, INC.	Employer identification number 54-1816368
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Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization **HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY, INC.** Employer identification number **54-1816368**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- Number of states where property subject to conservation easement is located ▶ _____
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
- In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

HABITAT FOR HUMANITY

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Temporarily restricted endowment %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		7,156.		7,156.
b Buildings		159,780.	39,559.	120,221.
c Leasehold improvements		9,766.	9,766.	0.
d Equipment		114,973.	36,997.	77,976.
e Other		525,403.	21,680.	503,723.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				709,076.

HABITAT FOR HUMANITY

Schedule D (Form 990) 2013

OF WINCHESTER-FREDERICK COUNTY, INC.

54-1816368 Page 3

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) HOUSES HELD FOR SALE	380,096.	COST
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) HOMEOWNER DEPOSITS	5,626.
(3) ACCRUED PAYROLL TAXES	2,736.
(4) ACCRUED SALES TAXES	2,347.
(5) OTHER LIABILITIES	18,117.
(6) NEIGHBORHOOD STABILIZATION PROGRAM	
(7) ADVANCES	94,331.
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	123,157.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

HABITAT FOR HUMANITY

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,113,881.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b	3,150.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	3,150.	
3	Subtract line 2e from line 1	3	1,110,731.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,110,731.	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	697,120.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	3,150.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	3,150.	
3	Subtract line 2e from line 1	3	693,970.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	693,970.	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

EXPLANATION: THE ORGANIZATION HAS ADOPTED THE PROVISIONS OF FASB ASC 740-10-25. UNDER THESE PROVISIONS, THE ORGANIZATION DOES NOT BELIEVE THERE ARE ANY UNCERTAIN TAX POSITIONS AND ACCORDINGLY, NO AMOUNTS HAVE BEEN RECORDED IN THE FINANCIAL STATEMENTS.

HABITAT FOR HUMANITY

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		SALVAGE ART SHOW AND AUCTION	BLUES HOUSE/POKER	NONE	
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	20,399.	46,744.	67,143.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	20,399.	46,744.	67,143.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	7,769.	21,891.	29,660.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			29,660.
	11	Net income summary. Subtract line 10 from line 3, column (d)			37,483.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization operates gaming activities: _____
 a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2013

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **HABITAT FOR HUMANITY
OF WINCHESTER-FREDERICK COUNTY, INC.** Employer identification number **54-1816368**

Part I		Types of Property			
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other ...				
15	Real estate - Residential	X	3	379,144.	APPRAISED VALUE
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (CONSTRUCTION)	X	43	74,295.	FAIR MARKET VALUE AT
26	Other ▶ ()				
27	Other ▶ ()				
28	Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2013)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2013

Open to Public
Inspection

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

**HABITAT FOR HUMANITY
OF WINCHESTER-FREDERICK COUNTY, INC.**

Employer identification number

54-1816368

FORM 990, PART VI, SECTION B, LINE 11:

**EXPLANATION: A COPY OF FORM 990 IS PROVIDED TO EACH BOARD MEMBER AND
OFFICER FOR COMMENTS AND QUESTIONS.**

FORM 990, PART VI, SECTION B, LINE 12C:

**EXPLANATION: EACH BOARD MEMBER AND OFFICER IS REQUIRED TO DISCLOSE, AT
LEAST ANNUALLY, ANY KNOWN CONFLICTS OF INTEREST IN WRITING AND SUBMIT THEM
TO THE ORGANIZATION'S PRESIDENT.**

FORM 990, PART VI, SECTION C, LINE 18:

**EXPLANATION: THE ORGANIZATION MAKES ITS FORM 990 AVAILABLE TO THE PUBLIC
UPON REQUEST.**

FORM 990, PART VI, SECTION C, LINE 19:

**EXPLANATION: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF
INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON
REQUEST.**

2013 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 COGS

COGS

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	OTHER														
109	ROADSIDE SIGN	05/31/12	SL	7.00		16	4,091.				4,091.	633.		584.	1,217.
110	STRIP CURTAINS	12/23/11	SL	7.00		16	1,545.				1,545.	331.		221.	552.
	* 990 COGS TOTAL OTHER						5,636.				5,636.	964.		805.	1,769.
	BUILDINGS														
	LEASEHOLD IMP - OPENINGS & ELECTRICAL	06/17/11	SL	39.00	MM	16	4,130.				4,130.	212.		106.	318.
	* 990 COGS TOTAL BUILDINGS						4,130.				4,130.	212.		106.	318.
	FURNITURE & FIXTURES														
105	3 RELOCATION BANNERS	04/27/11	SL	7.00		16	780.				780.	241.		111.	352.
	INTERIOR STORE BRANDING														
107	SIGNS	06/21/11	SL	7.00		16	2,663.				2,663.	760.		380.	1,140.
	* 990 COGS TOTAL FURNITURE & FIXTURES						3,443.				3,443.	1,001.		491.	1,492.
	MACHINERY & EQUIPMENT														
101	CASH REGISTER	09/20/06	SL	5.00	HY	17	713.				713.	713.		0.	713.
102	LAPTOP - DAVE	02/05/08	SL	5.00		16	625.				625.	625.		0.	625.
103	SURVEILLANCE SYSTEM	05/27/11	SL	5.00		16	735.				735.	306.		147.	453.
104	FORK LIFT/CAGE	06/25/11	SL	7.00		16	5,000.				5,000.	1,428.		714.	2,142.
108	PHONE SYSTEM	06/25/11	SL	7.00		16	1,420.				1,420.	406.		203.	609.
	* 990 COGS TOTAL MACHINERY & EQUIPMENT						8,493.				8,493.	3,478.		1,064.	4,542.

328111
05-01-13

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2013 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 COGS

Asset No.	Description	Date Acquired	Method	Life	COGS	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
111	TRANSPORTATION EQUIPMENT 2008 BOX TRUCK	12/19/12	SL	5.00		16	34,483.				34,483.	3,448.		6,897.	10,345.
	* 990 COGS TOTAL						34,483.				34,483.	3,448.		6,897.	10,345.
	TRANSPORTATION EQUIPMENT						56,185.				56,185.	9,103.		9,363.	18,466.
	* 990 COGS TOTAL						56,185.				56,185.	9,103.		9,363.	18,466.
	* GRAND TOTAL 990 COGS DEPR														

2013 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	OTHER														
112	CITY LIGHTS	04/25/14	SL	27.50		16	525,403.				525,403.			3,184.	3,184.
113	GENERATOR S/N EBJC1014372	10/29/13	SL	7.00		16	2,575.				2,575.			245.	245.
	* 990 PAGE 10 TOTAL OTHER						527,978.				527,978.	0.		3,429.	3,429.
	BUILDINGS														
1	WAREHOUSE	10/07/98	SL	39.00	MM17		3,565.				3,565.	1,348.		91.	1,439.
6	WAREHOUSE IMPROVEMENTS	08/31/01	SL	39.00	MM17		234.				234.	71.		6.	77.
8	WAREHOUSE PARKING LOT	09/11/02	SL	15.00	HY17		4,950.				4,950.	3,630.		330.	3,960.
9	WAREHOUSE IMPROVEMENTS	10/01/02	SL	15.00	HY17		468.				468.	342.		31.	373.
10	WAREHOUSE IMPROVEMENTS	12/12/03	SL	15.00	MQ17		405.				405.	260.		27.	287.
14	STONE REBUILD	02/17/06	SL	39.00	MM17		1,434.				1,434.	273.		37.	310.
15	TEAR OUT AND REPLACE BRICK WALL	09/12/06	SL	39.00	MM17		28,000.				28,000.	4,876.		718.	5,594.
23	145 BAKER STREET OFFICE RENOVATION	08/15/07	SL	39.00	MM17		118,228.				118,228.	17,808.		3,031.	20,839.
25	ENTRANCE BRICKS	04/06/10	SL	15.00	MQ17		1,047.				1,047.	219.		70.	289.
34	CABINETS/COUNTERTOP - COPY ROOM	04/27/12	SL	39.00	MM17		1,449.				1,449.	45.		37.	82.
	* 990 PAGE 10 TOTAL BUILDINGS						159,780.				159,780.	28,872.		4,378.	33,250.
	FURNITURE & FIXTURES														
16	OFFICE DECORATIONS	09/01/07	SL	7.00	HY17		375.				375.	324.		51.	375.

328111 05-01-13

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2013 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
17	DIRECTOR'S OFFICE FURNITURE	09/01/07	SL	7.00		HY17	3,300.				3,300.	2,827.		473.	3,298.
22	TABLES & CHAIRS * 990 PAGE 10 TOTAL FURNITURE & FIXTURES	10/01/07	SL	7.00		HY17	218.				218.	187.		31.	218.
	MACHINERY & EQUIPMENT						3,893.				3,893.	3,338.		555.	3,891.
3	TOOLS AND EQUIPMENT	05/15/98	SL	5.00		HY17	3,934.				3,934.	3,934.		0.	3,934.
4	TOOLS	06/28/99	SL	5.00		HY17	557.				557.	557.		0.	557.
5	SAFE	01/25/99	SL	5.00		HY17	63.				63.	63.		0.	63.
7	SCAFFOLDING	10/31/02	SL	7.00		HY17	1,880.				1,880.	1,880.		0.	1,880.
11	LASER PRINTER & STAND	11/04/05	SL	5.00		MQ17	500.				500.	500.		0.	500.
12	PROJECTOR	11/21/06	SL	5.00		HY17	800.				800.	800.		0.	800.
18	8 TELEPHONES	09/01/07	SL	7.00		HY17	4,660.				4,660.	3,996.		664.	4,660.
19	RECEPTION DESK	08/30/07	SL	7.00		HY17	1,155.				1,155.	991.		164.	1,155.
20	OFFICE DESKS, TABLES, CHAIRS	09/01/07	SL	7.00		HY17	1,719.				1,719.	1,476.		243.	1,719.
21	RECEPTION DESK	09/01/07	SL	7.00		HY17	420.				420.	360.		60.	420.
24	KONICA C250 COPIER	08/29/07	SL	5.00		HY17	7,093.				7,093.	7,093.		0.	7,093.
26	SERVER UPGRADE	01/16/10	SL	5.00		MQ17	2,466.				2,466.	1,664.		493.	2,157.
27	CAPACITY BUILDING SOFTWARE	01/16/10	SL	3.00		MQ17	590.				590.	590.		0.	590.
28	LADDER RACK	06/17/10	SL	7.00		MQ17	299.				299.	134.		43.	177.

328111
05-01-13

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2013 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction in Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
29	50 HUG BRACKETS	06/24/10	SL	7.00		MCI7	5,238.				5,238.	2,338.		748.	3,086.
32	CAPACITY BUILDING TOOLS INTEL PENTIUM, COMPAQ	06/29/11	SL	7.00		MCI7	3,608.				3,608.	1,094.		515.	1,609.
33	PRESARIO & MONITOR	06/27/11	SL	5.00		MCI7	780.				780.	332.		156.	488.
35	(4) VOSTRO MINITOWERS	10/01/11	SL	5.00		HYL7	1,961.				1,961.	588.		392.	980.
36	QB ENTERPRISE 2012	01/04/12	SL	3.00		MCI7	2,100.				2,100.	963.		700.	1,663.
37	ETAPESTRY SOFTWARE	01/09/12	SL	3.00		MCI7	3,081.				3,081.	1,412.		1,027.	2,439.
38	HP LAPTOP COMPUTER	03/19/12	SL	5.00		MCI7	350.				350.	96.		70.	166.
39	DELL POWEREDGE T320 SERVER	12/18/12	SL	5.00		HYL7	3,229.				3,229.	323.		646.	969.
40	CARBURETOR/GENERATOR * 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT	10/02/12	SL	7.00		HYL7	336.				336.	24.		48.	72.
13	TRANSPORTATION EQUIPMENT CONSTRUCTION SUPERVISOR'S 1999 TRUCK	10/16/06	SL	5.00		HYL7	46,819.				46,819.	31,208.		5,969.	37,177.
30	2011 A CARRY ON TRAILER	09/14/10	SL	7.00		MCI7	8,366.				8,366.	8,366.		0.	8,366.
31	2006 EZ DUMP TRAILER * 990 PAGE 10 TOTAL TRANSPORTATION EQUIPMENT	06/30/11	SL	7.00		MCI7	2,900.				2,900.	1,191.		414.	1,605.
2	LAND	10/07/98	L				4,000.				4,000.	1,213.		571.	1,784.
	* 990 PAGE 10 TOTAL LAND						15,266.				15,266.	10,770.		985.	11,755.
							7,156.				7,156.	0.		0.	0.
	* 990 PAGE 10 TOTAL LAND						7,156.				7,156.	0.		0.	0.

328111
05-01-13

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2013 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* 990 PAGE 10 TOTAL -						760,892.				760,892.	74,188.		15,316.	89,502.
	* GRAND TOTAL 990 PAGE 10 DEPR						760,892.				760,892.	74,188.		15,316.	89,502.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

CITY OF WINCHESTER, VIRGINIA

PROPOSED CITY COUNCIL AGENDA ITEM

CITY COUNCIL MEETING OF: 3/24/15(1st reading) **CUT OFF DATE:** 03/18/15
3/24/15 (work session) 4/14/15 (2nd reading/Public Hearing)

RESOLUTION **ORDINANCE** **PUBLIC HEARING**

ITEM TITLE:

RZ-14-663 AN ORDINANCE TO CONDITIONALLY REZONE 10.59 ACRES AT 200 MERRIMANS LANE (Map Number 149-01- - 7-A), FROM CONDITIONAL RESIDENTIAL BUSINESS (RB-1) DISTRICT WITH CORRIDOR ENHANCEMENT (CE) DISTRICT OVERLAY (0.80 ACRES) AND CONDITIONAL MEDIUM DENSITY RESIDENTIAL (MR) DISTRICT (9.79 ACRES) TO MEDIUM DENSITY RESIDENTIAL (MR) DISTRICT WITH PLANNED UNIT DEVELOPMENT (PUD) DISTRICT OVERLAY.

STAFF RECOMMENDATION:

Approve unless issues raised at 3/10/15 work session are not adequately addressed.

PUBLIC NOTICE AND HEARING:

Public hearing tentatively for 4/14/2015 Council meeting.

ADVISORY BOARD RECOMMENDATION:

Planning Commission unanimously recommended approval.

FUNDING DATA: N/A

INSURANCE: N/A

The initiating Department Director will place below, in sequence of transmittal, the names of each department that must initial their review in order for this item to be placed on the City Council agenda.

<u>DEPARTMENT</u>	<u>INITIALS FOR APPROVAL</u>	<u>INITIALS FOR DISAPPROVAL</u>	<u>DATE</u>
1. Zoning & Inspections	<u>AMG</u>		<u>3/18/15</u>
2. City Attorney	<u>[Signature]</u>		<u>3/18/15</u>
3. City Manager	<u>[Signature]</u>		<u>19 Mar 2015</u>
4. Clerk of Council			



Initiating Department Director's Signature:
 (Planning Dept)

[Signature] 3/17/15



APPROVED AS TO FORM:

[Signature]
 CITY ATTORNEY 5/10/2015

CITY COUNCIL ACTION MEMO

To: Honorable Mayor and Members of City Council

From: Tim Youmans, Planning Director

Date: March 17, 2015

Re: **RZ-14-663** AN ORDINANCE TO CONDITIONALLY REZONE 10.59 ACRES AT 200 MERRIMANS LANE (*Map Number 149-01- - 7-A*), FROM CONDITIONAL RESIDENTIAL BUSINESS (RB-1) DISTRICT WITH CORRIDOR ENHANCEMENT (CE) DISTRICT OVERLAY (0.80 ACRES) AND CONDITIONAL MEDIUM DENSITY RESIDENTIAL (MR) DISTRICT (9.79 ACRES) TO MEDIUM DENSITY RESIDENTIAL (MR) DISTRICT WITH PLANNED UNIT DEVELOPMENT (PUD) DISTRICT OVERLAY

THE ISSUE:

Conditional rezoning with proffers from medium density residential district zoning and some RB-1 (CE) zoning to medium density residential district zoning with Planned Unit Development overlay which would allow for a 170-unit apartment development with clubhouse and pool on the property. The proposal is in the form of a PUD, but is not an age-restricted development as recommended in the Comprehensive Plan.

RELATIONSHIP TO STRATEGIC PLAN:

Goal 2: More Livable City for All

BACKGROUND:

See attached staff report, proffer statement, Development Plan, and Market/Fiscal Impact analysis.

BUDGET IMPACT:

Latest proffer statement includes \$300K cash proffer to offset possible impacts on City services.

OPTIONS:

1. Approve as recommended by Planning Commission (including latest proffers)
2. Table request
3. Deny request

RECOMMENDATIONS:

Recommend option 1 unless latest revised proffers submitted by applicant do not adequately address concerns raised at prior Council work sessions.

City Council Meeting and Work Session
March 24, 2015

RZ-14-663 AN ORDINANCE TO CONDITIONALLY REZONE 10.59 ACRES AT 200 MERRIMANS LANE (*Map Number 149-01- - 7-A*), FROM CONDITIONAL RESIDENTIAL BUSINESS (RB-1) DISTRICT WITH CORRIDOR ENHANCEMENT (CE) DISTRICT OVERLAY (0.80 ACRES) AND CONDITIONAL MEDIUM DENSITY RESIDENTIAL (MR) DISTRICT (9.79 ACRES) TO MEDIUM DENSITY RESIDENTIAL (MR) DISTRICT WITH PLANNED UNIT DEVELOPMENT (PUD) DISTRICT OVERLAY.

REQUEST DESCRIPTION

The request would conditionally rezone land from RB-1(CE) and MR to MR with a PUD overlay which would allow up to 26 townhouse-styled rental units and 144 apartment units for a total of 170 dwellings units as outlined in the letter from the applicant dated October 21, 2014. The request includes proffers (see attached proffer statement dated October 21, 2014 including December 11, 2014, February 2, 2015, February 10, 2015, and March 17, 2015 revisions) relating to the development of the PUD.

AREA DESCRIPTION

The subject portion of the Ridgewood Orchard land is vacant, except for a small portion of an unused driveway extending from Merrimans Lane to the Sacred Heart Church site which borders the subject site to the north. The Sacred Heart property is zoned LR and contains a church and private school in addition to a residential unit. Land adjacent to the site to the east is zoned LR and comprises the undeveloped westerly portion of the Glass-Glen Burnie Foundation land. Land to the west includes the proposed Meadow Branch Avenue and the proposed John Kerr Elementary school site which was recently rezoned Education, Institution & Public (EIP).



Land to the south is part of the Moffett Estate and is primarily undeveloped. The easternmost portion of the Moffett land was conditionally rezoned from LR to MR in 2008 to support medium density residential use along the east side of Meadow Branch Avenue extended. Land to the northwest, including the land to the west of the 'tail' of RB-1 land included in this rezoning, is conditionally zoned B-2. It is vacant and is intended for a limited array of commercial uses including retail and restaurant.

STAFF COMMENTS

The applicant has provided a number of updated exhibits and documents which supersede those submitted with the original application in October of 2014. This includes an updated Statement of Justification titled 'Meadow Branch Luxury Apartments, Winchester, Va'; a revised Proffer Statement dated March 17, 2015 titled 'Proffer Statement, A Proposed Rezoning, for a Portion of Tax Map

Parcel ID: 149-1-7'; a copy of a Memo dated October 6, 2014 from Mr. Ed Smith, Director of Operations, Winchester Public Schools to the Winchester School Board members; a Market and Fiscal Impact Analysis, Meadow Branch Apartments, Winchester, Virginia dated November 2014; and a revised PUD Development Plan titled 'Ridgewood Orchard, Land Bay 'C' Apartments, Development Plan dated October 21, 2014 with revisions through March 12, 2015. These materials are attached for reference.

The Comprehensive Plan identifies the area as a Redevelopment Site and notes that the neighboring regional medical center makes the site attractive for housing for high-income seniors and healthcare professionals. It calls for a variety of housing types for the central portions of the site. The Plan, which was just updated in 2014, states: *"Zoning for development in this central area should be medium density unless age-restricted housing is proposed, in which case, high density zoning may be appropriate."* The 2014 update was specifically undertaken with the intention of guiding development along the unbuilt portion of Meadow Branch Avenue through the Moffett and Ridgewood Orchard land with the assumption that the replacement John Kerr Elementary School would be constructed in this location.

Earlier versions of the draft update to the Comprehensive Plan in 2014 for the subject 10.59-acre portion of the Ridgewood property situated along the east side of Meadow Branch did not explicitly include the statement about zoning for medium density development. The language was added at the request of City Council to intentionally clarify that high density development may be appropriate only if two conditions are included which are:

- Planned Unit Development (PUD) overlay zoning; and,
- Age-restrictive housing

The submitted rezoning request does fulfill the first prerequisite (PUD zoning), but is not limited to age-restricted housing. The request is, thus, contrary to the Comprehensive Plan in this regard. In the attached Statement of Justification titled 'Meadow Branch Luxury Apartments, Winchester, Va', the applicant makes a strong case for why adherence to the age-restriction recommendation of the Comprehensive Plan update should not be required and instead allow for market rate apartments that would appeal to two of the three targeted populations identified in the Comp Plan and the Economic Master Plan. The applicant emphasizes the importance of the location to the regional medical center and the strong attraction for young professionals, all of whom would not meet age-restriction qualifications, and empty-nesters, some of whom may not meet the criteria for age-restriction.

The Statement of Justification outlines the unlikelihood that families with school-aged children would want to rent a more expensive luxury apartment as compared to renting or purchasing a less expensive single-family house elsewhere in the City. Estimates of school-aged population are included in the report with good examples of comparable market rate developments. These estimates indicate low rates of student population. Ms. Denise LaCour also gave a detailed presentation at the February 10, 2015 work session explaining why she felt that the age-restriction provision is no longer desirable.

POTENTIAL IMPACTS & PROFFERS

Since this is a conditional rezoning request, the applicant has voluntarily submitted proffers to mitigate potential impacts arising from the rezoning of the property from RB-1(CE) & MR to MR (PUD). The October 21, 2014 Proffer Statement, including revisions dated December 11, 2014, February 2, 2015, February 10, 2015, and March 17, 2015, is structured to address five areas under the heading of "Proffers Relating To The Use In The Proposed Planned Unit Development District (Land Bay C): These are: Street Access and Improvements; Site Development; Recreation, Landscaping and Design; Cash Proffers; and Phasing.

Street Access & Improvements

The applicant proffers that Meadow Branch Avenue entrances will be as depicted on the Generalized Development Plan (GDP). The latest version of the GDP depicts two entrances onto Meadow Branch Ave, one situated at the fully signalized intersection opposite of the employee and parent drop-off/pick-up entrance to the proposed John Kerr Elementary School (JKES) and one aligning with the median crossing opposite of the bus and delivery access to JKES. This latter access point to the proposed apartment area was not depicted on the approved subdivision plans nor the approved Meadow Branch Avenue engineering plans that the City commissioned. It is, however, addressed in the recently approved Memorandum of Agreement (MOA) between the City and Ridgewood Orchard. A southbound left-turn lane is now shown on the Development Plan at this location and the conversion of this approved 3-way intersection to a 4-way intersection may affect safe afternoon dismissal of school buses from JKES. No signalization is anticipated at this intersection and none is warranted given the close proximity to the fully signalized intersection just to the north. Staff has advised that a Traffic Impact Analysis (TIA) will likely be required as part of the rezoning if this intersection remains part of the proposal. The TIA was submitted on December 12, 2014 and was reviewed by the Public Services Director and agreed with the findings.

Planning staff generally advocates for more than one entrance for a large residential development. However, the provision of inter-parcel access to the Moffett property to the south and to the Sacred Heart property to the north makes it likely that the development would be served by at least two connections to the public street system. The Meadow Branch Ave project currently calls for the City to construct a right-in/right-out access to the Moffett property fairly close to where the inter-parcel connection is called for.

Site Development

Site Development proffers help to mitigate potential impacts arising from the inclusion of townhouse styled rental units in the project and by limiting the number of bedrooms which might otherwise create increased school-aged population placing demands on the City's overcrowded schools. The applicant proposes to construct 144 traditional apartments of which, no more than 24 would have three bedrooms. None of the 26 townhouse units would have more than two bedrooms. All of the rental units would be Market Rate units (i.e. no subsidized housing units), as stated in the third paragraph on page three of the December 11, 2014 revised proffer statement. Further, the applicant proffers that none of the townhouse units would be available for sale as owner-occupied units for a period of 40 years.

The Site Development proffers also address the minimum size for the community building (5,000 sq. ft of finished space) and the minimum size of the swimming pool (1,800 sq. ft.). Qualitative standards for exterior finishes of the apartment buildings and clubhouse are also specified in general conformity with the elevations included in the GDP. This includes consistency of design, color, and materials on the garage and maintenance structures as well. Lastly, the Site Development proffer notes that no "vertical" construction would occur on the 0.54-acre narrow strip (the "tail") of land between Meadow Branch Avenue and the Sacred Heart property, thus assuring that this will serve as open space.

Recreation, Landscaping & Design

Under the Recreation, Landscaping and Design proffer, the applicant proffers screening and buffers as depicted on the GDP in addition to what is otherwise required by the Zoning Ordinance. A second part

of the landscape proffer calls for providing street trees along Meadow Branch Ave consistent with the species called for along the John Kerr School site across the street.

A third part of the Recreation, Landscaping and Design proffer calls out the inclusion of 10-foot wide paved hiker/biker trails through the site as depicted on the GDP. The plan currently shows two trails connecting the Green Circle Trail out along Meadow Branch Avenue to the eastern boundary of the site (allowing for connection to future trails on the Glass-Glen Burnie property) along both the far north and south boundaries of the site. The applicant is working with MSV to build trail and cattle fencing in return for a grading easement on the MSV property. To mitigate the potential impact of having the northerly trail situated so close in behind the 12 townhouse units proposed close to the Sacred Heart property boundary, a screen consisting of 5-foot tall evergreens planted 4 feet apart has been included in the proffers and depicted as an element of the PUD Development Plan. Phasing of the trail along the south property line is tied to occupancy of the third apartment building.

Cash Proffers

The fourth major proffer replaces a prior fourth proffer titled: 'Meadow Branch Avenue extension' That had pertained to the construction of Meadow Branch Avenue extension which was tied in with a separate Memorandum of Understanding and Project Administration Agreement executed on December 12, 2014." The replacement Cash Proffer calls for a lump sum payment of \$300,000 to be paid to the City within 30 days of an unappealable site plan approval. The cash proffer is to address any impacts including, but not limited to, public safety, public services, public transportation, and/or recreation that might arise from the development.

Phasing

The last proffer pertains to Phasing. It indicates that all construction will be done as a single phase of development, but indicates that occupancies will be phased. It indicates that the inter-parcel connecting private roadways depicted on the GDP will be constructed with a final coat of paving before the first apartment occupancies are to occur. The applicant proffers that they will have the final surfacing done in the other areas where the occupancies are requested as those occupancies are requested. It is understood that the clubhouse and pool will be completed and operational before the first occupancy permit is requested and that the timing of the trails and other amenities would be as noted in the 'Recreation, Landscaping, and Design' proffer above.

MARKET AND FISCAL IMPACT ANALYSIS

On December 2, 2014, the applicant submitted a Market and Fiscal Impact Analysis for the Meadow Branch Apartment project dated November 2014. The study examines the anticipated revenues and costs associated with the 170-unit project and concludes that there would be a net fiscal benefit for the \$30 million Meadow Branch Apartment development. Projected revenue and expense calculations are included in Table 4 on page 22 of the attached report. On-site impacts are expected to produce a surplus of \$95,200 (incorrectly noted as \$97,410 in the original report) annually due to the few public school pupils which are expected in the apartments, based on pupil rates at Stuart Hill and other projects identified by the Winchester public school district. Apartment resident expenditures in the City are projected to generate \$22 million in new business receipts and these new business receipts are projected to produce a fiscal surplus of \$51,000 annually for the City. Total fiscal benefit is projected at \$148,000 annually in constant year 2014 dollars.

The analysis identifies projected revenues totaling \$417,930. This includes \$285,000 of real estate tax, \$110,670 of personal property tax, and \$15,500 of consumer utility tax, and \$6,380 of motor vehicle

licensing revenue. The report includes \$380 of recordation tax which would not be realized assuming that all units remain rental and therefore should not be included, thus reducing the figure to \$417,550.

With regard to costs, the study concludes that there would be 162 of the 170 apartments occupied at any time and that would translate to 249 residents. Based upon the City's current budget, the per capita cost equals \$956 annually. The total per capita annual expense would therefore equal \$238,240. The study also assumes that there would be approximately 13 school-aged children generated by the 162 occupied units based upon a generation rate of 0.079 students per occupied unit. At a cost of \$6470 per pupil, that translates to an annual school impact of \$84,110 (incorrectly noted as \$82,280 on Page 33 of the fiscal impact analysis). Together, the \$238,240 of per capita expenses and \$84,110 of school expenses adds up to \$322,350 of annual cost for the 170-unit apartment project.

Based upon a projected positive annual fiscal impact (net revenue) of \$95,200, that would mean that up to 27 students could be generated before the project would cause a negative impact on the City. The analysis submitted to the City incorrectly noted this threshold at 35 students. It is worth noting that the existing Medium Density (MR) residential zoning would permit single-family detached homes on lots as small as 8,000 square feet. After netting out land for public streets, the 10.59-acre site could probably yield 40-45 homes. Given the proximity to the new John Kerr School, these homes would likely contain 3-5 bedrooms and generate considerably more than the 13 school-aged children projected to result from the rezoning allowing the 170 apartment units.

THE GENERALIZED DEVELOPMENT PLAN

The GDP consists of four pages which were most recently updated on March 12, 2015 and received by the City on March 17, 2015. The first page depicts the subject 10.59-acre portion of the Ridgewood Orchard parcel as it exists at the time of the rezoning application. This exhibit depicts the proposed Meadow Branch Avenue right of way and the proposed ultimate configuration of the JKES site as well as the recently rezoned 11.64-acre commercial areas of the larger Ridgewood site. The Major Subdivision for the subject area was approved by City Council on October 14, 2014 and was recorded on December 12, 2014. Likewise a Minor Subdivision required to assemble the adjacent DBL Holdings property into the JKES and Ridgewood Orchard sites was recorded on that same date.

Density

The second page of the GDP is the actual conceptual Development Plan depicting the layout of the improvements on the site and the areas that are set aside for active and passive open space. The applicant is proposing 170 units on 10.59 acres of land including the 0.54 of RB-1 land that may get conveyed off to the Catholic Diocese to assemble in with the adjoining Sacred Heart property. The resulting density is 16.1 units per acre where the MR(PUD) zoning would permit up to 18 units per acre.

Apartment Building Layout

The 170 unit project includes 144 traditional apartment units consisting of two 3-story apartment buildings each containing 24 apartments out closer to an open space along Meadow Branch Ave and two 4-story buildings each containing 48 apartments back closer to the rear of the site adjoining the Glass-Glen Burnie property. The 4-story buildings would each have basement parking and elevators. Ample surface parking is provided along private drives to the east and west sides and north end of the front two buildings and along the east side and south end of the rear two buildings. A limited number of garages are available to tenants of the front two buildings in two freestanding structures to the rear of these buildings.

Townhouse Layout

The remaining 26 rental units are in the form of two-bedroom townhouse units situated within six structures located along the north end of the site closer to Sacred Heart Church. Twelve of these units are proposed to have parking pads situated to the front of the units (similar in fashion to the older Orchard Hill townhouses without garages). The other 14 units would have basement level garages that would be accessed from private alleys along the rear of the units. The result of this layout is that no garages would be oriented to Meadow Branch Avenue. The inclusion of the rear alley access to the majority of these units also minimizes the presence of back-out conditions for tenants onto the private access roadway serving the 96 apartments to the rear of the site. Staff has some concerns about the ability to easily access the rear entry garages from the alleys, which in many cases immediately adjoin the rear wall of the townhouse structures. These concerns can probably be addressed at the time of site plans assuming the rezoning is approved.

Amenities and Open Space

The latest development plan depicts a clubhouse located very close to the main entrance to the apartment complex. It is proposed as a 2-story structure that would have lower level access out the rear to a fenced in recreation area that includes an outdoor swimming pool, concrete deck, and small grassed area. A separate volleyball court is proposed near the south central portion of the site with sidewalks and trails connecting the apartments to the clubhouse and recreational amenities. The site summary indicates that the site contains 5.35 acres of recreational open space where 4.77 acres are required at a minimum. Of that open space, 0.95 acres is allocated to developed (active) recreational use. This reflects compliance with the requirement for 20% of the overall open space being in the form of active recreational space.

Circulation & Access

The GDP depicts the proffered inter-parcel connections to the Sacred Heart property and to the Moffett Estate property. These are desirable features. The Plan also depicts a second full access (e.g. left-turns permitted) out to Meadow Branch Avenue across from the bus/delivery access to the JKES site. Staff has indicated that this is problematic and would recommend that a Traffic Impact Analysis be provided to examine intersection impacts at this unsignalized intersection. Staff feels that the fully signalized intersection aligning with the main entrance to JKES should be the only access point directly to Meadow Branch Avenue.

Floor Plans & Building Elevations

The third page of the GDP contains detailed floor plans and a single 'front' elevation for the various residential buildings proposed on the site with the exception of the two freestanding garage structures and a maintenance building proposed very close to the 10-wide trail running along the boundary with the Moffett Estate. No side elevations are provided for any of the buildings, but rear elevations of the apartment buildings and townhouses are now included as Page 4 of the Development Plan. The elevations and floor plans appear to be generally consistent with the layout depicted on the GDP. There are multiple floor plans for both the traditional apartment building units as well as the townhouse-styled units.

Since this is a sloped site, it was desirable to have a few cross-sectional views of the development showing how the site slopes away from Meadow Branch Avenue and how the 4-5 story elevations of the two rear buildings would relate to the adjoining Glen Burnie property. One sectional view was provided which clearly shows how the 4-5 story buildings at the rear (east) part of the site will appear no taller

than the 3-story apartment buildings up closer to the front (west) part of the site as viewed from Meadow Branch Avenue.

RECOMMENDATION

Staff still feels that the fully signalized access point at the northern (main) entrance to the JKES site is adequate to handle the apartment development traffic and that the proffered inter-parcel accesses to the Sacred Heart property to the north and the Moffett Estate property to the south will adequately provide for any needed alternative emergency response. However, the TIA that was submitted on December 12, 2014 indicates that there would not result in an unfavorable Level of Service (LOS) for traffic on the public roadway even though it would operate at a poor LOS on the private apartment development roadway.

Regarding public input on the rezoning request, the City received comments from only two households. Via email, Mr. & Mrs. Dan Troup questioned the school-aged children projection and encouraged the Commission to follow the Comprehensive Plan. Via two emails from Mr. & Mrs. John Beyrau and by Mrs. Beyrau's attendance at the December 16th Commission public hearing, they expressed concerns about safety and traffic impacts associated with Meadow Branch Avenue being extended.

At its January 20, 2015 meeting, the Commission forwarded **RZ-14-663** to City Council unanimously recommending approval as depicted on an exhibit entitled "Rezoning Exhibit RZ-14-663, Prepared by Winchester Planning Department, December 1, 2014" because the request is consistent with the Comprehensive Plan which calls for Neighborhood Stabilization in the site. The approval is subject to the Generalized Development Plan revised as of December 11, 2014 and the proffers in the proffer statement titled "Proffer Statement a Proposed Rezoning" dated October 21, 2014 and revised on December 11, 2014.

The request was reviewed at the January 27, 2015 Council work session. Numerous concerns were expressed by City councilors, particularly with regard to the following issues:

1. Use of the \$333K proffered funds associated with Meadow Branch Ave construction
2. Accuracy of school student projections in the Fiscal Impact Analysis
3. Definitions of 'market-rate' included in the Proffer Statement
4. Restrictions associated with the intended HUD 221(d)(4) financing program as it pertains to the ability of the intended purchaser of the site to ensure rent levels utilized in the Fiscal Impact Analysis and to the management and maintenance requirements during the 40-year period linked to the financing

The attorney for the applicant indicated that he would provide additional information about the terms and conditions of the HUD financing program and would submit amended proffers to address concerns of City Council. The request was carried forward to the February 10th Council work session.

On Wednesday, February 4, 2015, the City received an electronic version of an amended proffer statement dated February 2, 2015. Staff met with the attorney for the applicant on Thursday, February 5, 2015 to review the amended proffers. These revisions reinserted the language stating that rents charged would be market rate. It also incorporates clearer language about the perimeter screening along the eastern boundary and notes that the phasing of development will be as identified on the GDP. The revised proffers did little if anything to address the four areas of concern noted above. During the

Thursday meeting, the applicant indicated that a formally submitted revision to the GDP will be submitted and that the proffer statement may be further amended.

At the February 10, 2015 Council work session, the attorney for the applicant reviewed the February 10, 2015 version of the Proffer Statement and handed out information about the HUD Section 221(d)(4) Mortgage Insurance for Rental and Cooperative Housing Program and explained some of the program requirements that address questions about long-term management and maintenance. The potential purchaser/developer of the site gave a presentation addressing concerns about the potential for school-aged children. The request was tabled for up to 30 days (effectively the March 10th Council work session) to allow councilors adequate time to review the revised proffers and materials that were handed out at the February 10th work session.

At the March 10, 2015 Council work session, the request was briefly reviewed and was forwarded to the March 24, 2015 Council meeting for First Reading. A public hearing and Second Reading is tentatively scheduled for the April 14, 2015 Council meeting after which a vote on the rezoning ordinance could take place.

On March 17, 2015, the attorney for the applicant submitted revised proffers dated March 17, 2015 along with a revised Development Plan containing revisions through March 12, 2015.

The attached ordinance provides for a favorable action to rezone the property. If Council is not supportive of the rezoning request then a motion to deny could read:

MOVE, that City Council disapprove **RZ-14-663** because the application for the proposed rezoning, as submitted:

1. is inconsistent with the age-restriction recommendation included in the updated Comprehensive Plan
2. lacks measures to sufficiently mitigate potential negative impacts such as increased numbers of school-aged children

AN ORDINANCE TO CONDITIONALLY REZONE 10.59 ACRES AT 200 MERRIMANS LANE (Map Number 149-01- - 7-A), FROM CONDITIONAL RESIDENTIAL BUSINESS (RB-1) DISTRICT WITH CORRIDOR ENHANCEMENT (CE) DISTRICT OVERLAY (0.80 ACRES) AND CONDITIONAL MEDIUM DENSITY RESIDENTIAL (MR) DISTRICT (9.79 ACRES) TO MEDIUM DENSITY RESIDENTIAL (MR) DISTRICT WITH PLANNED UNIT DEVELOPMENT (PUD) DISTRICT OVERLAY.

RZ-14-663

WHEREAS, the Common Council has received an application from Pennoni Associates, Inc. on behalf of Ridgewood Orchard LTD Partnership to rezone property at 200 Merrimans Lane from Conditional Residential Business (RB-1) district with Corridor Enhancement (CE) district overlay (0.80 acres) and Conditional Medium Density Residential (MR) district (9.79 acres) to Medium Density Residential (MR) district with Planned Unit Development (PUD) district overlay; and,

WHEREAS, the Planning Commission forwarded the request to Council on January 20, 2015 recommending approval of the rezoning as depicted on an exhibit entitled "*Rezoning Exhibit RZ-14-663, Prepared by Winchester Planning Department, December 2, 2014*" because the proposed Medium Density Residential (MR) district with Planned Unit Development (PUD) district overlay supports the redevelopment site as designated in the Comprehensive Plan. The recommendation is subject to adherence with the Generalized Development Plan revised as of February 5, 2015 and the submitted proffers dated October 21, 2014 revised as of December 11, 2014; and,

WHEREAS, following the Planning Commission's review, the applicant submitted revised proffers dated February 2nd 10th 2015 which were reviewed at the February 10, 2015 Council work session, and revised proffers dated March 17, 2015 which were reviewed at the March 24, 2015 Council work session along with a revised Development Plan containing revisions dated March 12, 2015 ; and,

WHEREAS, a synopsis of this Ordinance has been duly advertised and a Public Hearing has been conducted by the Common Council of the City of Winchester, Virginia, all as required by the Code of Virginia, 1950, as amended, and the said Council has determined that the rezoning associated with this property herein provides for residential space in support of the redevelopment site character designation in the Comprehensive Plan.

NOW, THEREFORE, BE IT ORDAINED by the Common Council of the City of Winchester, Virginia that the following land is hereby rezoned from the existing zoning designation of Conditional Residential Business (RB-1) district with Corridor Enhancement (CE) district overlay (0.80 acres) and Conditional Medium Density Residential (MR) district (9.79 acres) to Medium Density Residential (MR) district with Planned Unit Development (PUD) district overlay:

10.59 acres of land at 200 Merrimans Lane as depicted on an exhibit entitled "*Rezoning Exhibit RZ-14-663 Prepared by Winchester Planning Department, December 2, 2014*".

BE IT FURTHER ORDAINED by the Common Council of the City of Winchester, Virginia that the rezoning is subject to adherence with the with the Generalized Development Plan dated October 21, 2014 and revised as of March 12, 2015 and submitted proffers dated October 21, 2014 revised as of March 17, 2015.

PROFFER STATEMENT

A PROPOSED REZONING

for

A PORTION OF

TAX MAP PARCEL ID: 149-1-7

Prepared For: Ridgewood Orchard Limited Partnership
549 Merrimans Lane
Winchester, Virginia 22601

Prepared By: Thomas Moore Lawson, Esquire
Lawson and Silek, P.L.C.
P.O. Box 2740
Winchester, Virginia 22604
Tel: 540-665-0050

Original Date: October 21, 2014

Revised: March 17, 2015

INTRODUCTION

The undersigned applicant hereby proffers that in the event that the Council of the City of Winchester ("Council") shall approve the rezoning of two tracts of land on Tax Map Parcel ID 149-1-7, totaling 10.59 acres (the "Property") as shown on the plan entitled "Ridgewood Orchard Land Bay C Apartments Development Plan" dated October 21, 2014 and revised March 12, 2015 (the "GDP"), with one tract consisting of 9.79 acres from Medium Density Residential District ("MR") to MR with a Planned Unit Development District ("PUD") overlay and a second tract consisting of 0.80 acres from RB-1 to MR with a PUD overlay, then development of the subject properties shall be done in conformity with the terms and conditions as set forth herein, except to the extent that such terms and conditions may be subsequently amended or revised by the applicant and such be approved by the Council in accordance with Virginia law. In the event that such rezoning is not granted, then these proffers shall be deemed withdrawn and have no effect whatsoever. These proffers shall be binding upon the applicant and their legal successors or assigns.

The conditions proffered herein supersede all prior proffers submitted by the owner on the Property. All prior proffers affecting these areas are hereby revoked by the owner.

PROFFERS RELATING TO USE IN THE PROPOSED PLANNED UNIT DEVELOPMENT DISTRICT

The Property shall be subject to the standards provided in the City of Winchester Zoning Ordinance Article 13.

Street and Access Improvements

The owner proffers to design and construct a series of private streets within the Property as shown on the GDP. The entrances to the Property will be as generally shown on the GDP. The number of entrances to the Property will be limited to that shown.

The owner proffers to also design and construct an interparcel connection from the Property's north entrance to the boundary of Tax Map Parcel 149-01-6 owned by The Most Reverend Paul S. Loverde, Bishop of the Catholic Diocese of Arlington, Virginia (the "Diocese") as shown on the GDP and will grant the Diocese a non-exclusive easement for the access and use of said connection.

The owner proffers to also design and construct an interparcel connection at the Property's southern boundary to Tax Map Parcel 169-1-5, as shown on the GDP.

Site Development

The Property shall be developed as a multi-family project (the "Project") consisting of no more than one hundred seventy (170) apartment homes and a club house with pool and amenities generally consistent with the GDP. Buildings 1 and 2, as shown on the GDP, shall consist of a total of forty-eight (48) apartments in three-story buildings on slab. Buildings 3 and 4, as shown on the GDP, shall consist of a total of ninety-six (96) apartments with an elevator and basement level parking. These two buildings will have a four-story elevation facing northwest. The

twenty-six (26) townhouse-style apartments will be constructed along the northern Property boundary, as shown on the GDP, and will be two stories.

The apartments and club house shall be constructed in general accordance with the elevations depicted on the GDP and shall primarily consist of red brick and ground face block with white cementitious siding in select areas. The architectural style and building materials used for all elevations of the apartments and club house shall be consistent with the design, color, and materials depicted on the elevations depicted on the GDP. Additionally, the single story garage structures and maintenance building, as identified on the GDP, shall be designed and constructed to be consistent with the materials and colors of the apartment buildings.

Development of the Property shall consist of one, two and three bedroom apartments; however, the Project shall not have more than twenty-four (24) three-bedroom apartments. Further, no three-bedroom townhouse-style apartments will be built within the Project.

The owner proffers that all of the apartments (residential units) within the development shall be market rate. Market rate is being proffered in order to distinguish the multi-family apartment units that are being proffered in this community from some other existing multi-family stock in the City of Winchester as of the time of the filing of this rezoning and Proffer Statement. This market rate concept is further elaborated upon in the market analysis authored by S. Patz and Associates, Inc. Additionally, a market rate project is defined as one where there is no income limit for the tenants of said project and it is generally designed to have the highest rent that a given market can bear.

The rents charged for the apartments within the Project shall be market rate.

The apartments and club house developed on the Property shall be built in general accordance with the floor plans shown on the GDP (with variations for handicapped accessible units, units accessed other than from the stairwell or units modified due to construction restraints such as an elevator wall).

The club house shall be a minimum of 5,000 finished square feet and associated amenities shall include a pool deck area of approximately seventy (70) feet by ninety (90) feet, as depicted on the GDP, and a swimming pool with a minimum water surface area of 1,800 square feet.

The club house and pool area shall be operational and available for use prior to the issuance of occupancy permits for any apartments constructed on the Property.

In response to stated concerns received from the City of Winchester, the owner does proffer that the townhouse-style apartments shall not be sold as independent dwelling units for a term of at least forty (40) years from the date of the approval of the rezoning.

No vertical construction shall occur on the 0.54 acres bordering Meadow Branch Avenue Extension as shown on the GDP.

Recreation, Landscaping and Design

In the location depicted on the GDP and pursuant to the notes provided in the GDP along the eastern Property boundary, the Applicant shall provide evergreen trees between the parking areas and the eastern Property boundary. Landscaping will be provided for the other perimeter areas of Property as well. The landscaping plan shall be incorporated as part of the site

development plan. The landscaping plan shall be approved by the Planning Commission as part of the design of these areas.

Development of the Property shall include street trees along the Meadow Branch Avenue frontage. Said trees shall consist of a mixture of Sugar Maples and Pin Oaks in order to coordinate with and compliment the planned landscaping for the future, adjoining John Kerr Elementary School.

Development of the Property shall include ten (10) foot asphalt hiker/biker trails as depicted on the GDP, including a connection to the planned Green Circle Trail. The site plan for the Property shall identify the specific sequence of construction for the proposed buildings, parking, and trail system. At a minimum, the ten (10) foot asphalt trail along the southern Property boundary shall be constructed prior to issuance of the occupancy permit for the third apartment building.

A screen, consisting of a single row of evergreens planted no more than four (4) feet apart with a minimum height of five (5) feet at time of planting, in accordance with Winchester Zoning Ordinance requirements, shall be located along the northern Property boundary between the proposed hiker/biker trail and the townhouse style rental units. This screen shall not be planted within a stormwater conveyance channel and shall additionally satisfy the requirements of Section 19-5-6.4d of the Winchester Zoning Ordinance for that portion of the Property.

Cash Proffers

Within thirty (30) days of a final unappealable approved site plan, the owner will pay to the City of Winchester a lump sum payment in the amount of \$300,000.00 to be used by Council at its discretion to address any impacts including, but not limited to, public safety, public services, public transportation, and/or recreation, that may arise out of the proposed development set forth herein.

Phasing

Applicant proposes to develop the Property as a single phase, but does expect that certain units will be delivered for occupancy before others. The general sequence of construction is identified by the GDP. As part of the overall construction, however, the inter-parcel connections to adjoining properties, as depicted on the GDP will be completed to final paving prior to occupancy of the first apartment building. As additional apartment buildings are completed, final paving necessary to serve those apartment units shall be provided prior to issuance of an occupancy permit for the applicable apartment units.

The conditions proffered above shall be binding on the heirs, executors, administrators, assigns, and successors in the interest of the owner. In the event that the City Council of Winchester grants this rezoning and accepts these proffers, then these proffers shall apply to the land rezoned in addition to the other requirements of the City of Winchester Codes.

SIGNATURES APPEAR ON THE FOLLOWING PAGE(S)

Submitted By:

Ridgewood Orchard Limited Partnership

By: _____

Date: _____

STATE OF VIRGINIA, AT LARGE
FREDERICK COUNTY, To-wit:

The foregoing instrument was acknowledged before me this ____ day of _____, 2015,
by _____ .

My commission expires on _____

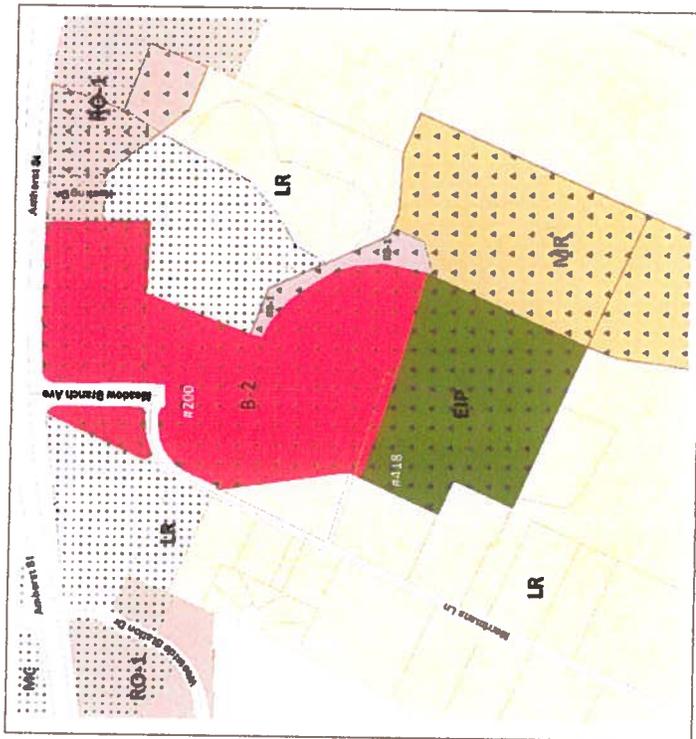
Notary Public _____

REZONING EXHIBIT

RZ-14-686

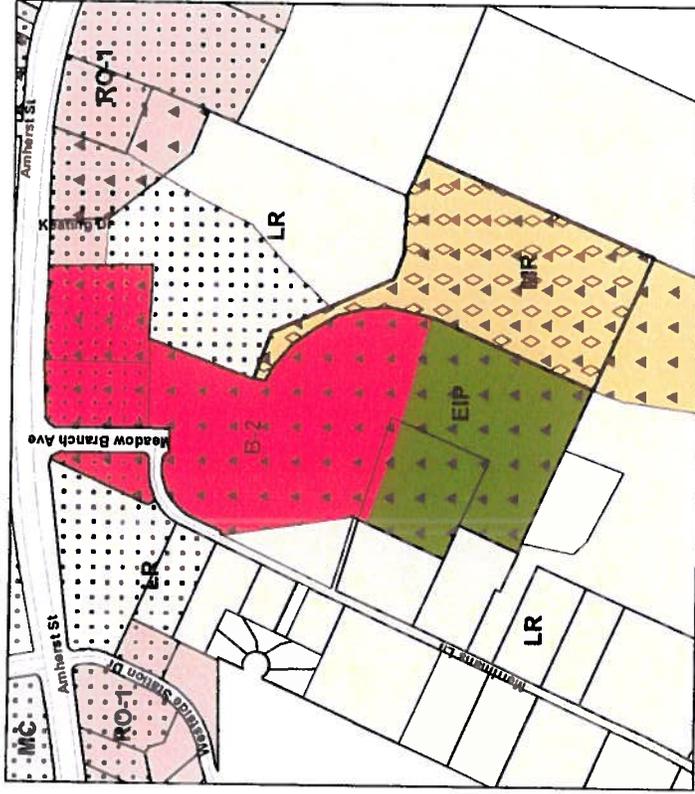
PREPARED BY WINCHESTER PLANNING DEPARTMENT

DECEMBER 2, 2014



EXISTING

RESIDENTIAL BUSINESS DISTRICT
& MEDIUM DENSITY RESIDENTIAL DISTRICT (MR) ZONING
FOR 200 MERRIMANS LANE



PROPOSED

MEDIUM DENSITY RESIDENTIAL DISTRICT (MR) ZONING
WITH PLANNED UNIT DEVELOPMENT (PUD) OVERLAY
FOR 200 MERRIMANS LANE

Zoning

MZONE

- B2 Highway Commercial District
- LR Low Density Residential
- MC Medical Center District
- MR Medium Residential District
- RB1 Residential Business District
- RO1 Residential Business District

Zoning Overlay

- CE-Amherst
- Conditional
- PUD



CITY OF WINCHESTER, VIRGINIA

PROPOSED CITY COUNCIL AGENDA ITEM

CITY COUNCIL/COMMITTEE MEETING OF: March 10, 2015 **CUT OFF DATE:**

RESOLUTION **ORDINANCE** X **PUBLIC HEARING** X
 Public hearing to be held April 14, 2015

ITEM TITLE:

Amend Ordinance Section 27-10 pertaining to tax rate

STAFF RECOMMENDATION:

Tax rate options, review revenue neutral rate

PUBLIC NOTICE AND HEARING:

Following ordinance process; two readings and public hearing

ADVISORY BOARD RECOMMENDATION:

N/A

FUNDING DATA:

Funding appropriated as needed.

INSURANCE:

No liability assumed.

The initiating Department Director will place below, in sequence of transmittal, the names of each department that must initial their review in order for this item to be placed on the City Council agenda.

<u>DEPARTMENT</u>	<u>INITIALS FOR APPROVAL</u>	<u>INITIALS FOR DISAPPROVAL</u>	<u>DATE</u>
1. City Treasurer	<u>JB</u>	_____	<u>2/27/15</u>
2. Commissioner of the Revenue	<u>ATB</u>	_____	<u>2/27/15</u>
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. City Attorney	<u>AW</u>	_____	<u>3/2/2015</u>
6. City Manager	<u>YS</u>	_____	<u>4 Mar 2015</u>
7. Clerk of Council	_____	_____	_____

Initiating Department Director's Signature: Mary Blowe 2-27-15
Date

Mary Blowe, Finance Director



APPROVED AS TO FORM:

[Signature] 5/2/2015
CITY ATTORNEY

CITY COUNCIL ACTION MEMO

To: Honorable Mayor and Members of City Council
From: Mary Blowe, Finance Director
Date: March 10, 2015
Re: Real Estate Tax Rate

THE ISSUE: The City of Winchester recently completed our biennial reassessment process. With these reassessment figures we have computed a revenue neutral tax rate for your consideration. We also include figures for other tax rate options.

RELATIONSHIP TO STRATEGIC PLAN: With this revenue neutral rate, City administration can work within our budget to maintain services and reallocate funds to accomplish a more liveable City for all. While also supporting our mission to be a financially sound City providing top quality municipal services while focusing on the customer and engaging our Community.

BACKGROUND: See below for a summary of our tax increases or revenue neutrality over the years.

Year	Tax Rate	Incr/(- Decr)	% change	Net:
2000	\$0.67			
2001	\$0.72	\$0.05	7.5%	Tax Increase
2002	\$0.72	\$0.00	0.0%	
2003	\$0.58	-\$0.14	-19.4%	Revenue Neutral
2004	\$0.63	\$0.05	8.6%	Tax Increase
2005	\$0.63	\$0.00	0.0%	
2006	\$0.69	\$0.06	9.5%	Tax Increase
2007	\$0.65	-\$0.04	-5.8%	Revenue Neutral
2008	\$0.68	\$0.03	4.6%	Tax Increase
2009	\$0.77	\$0.09	13.2%	Revenue Neutral
2010	\$0.77	\$0.00	0.0%	
2011	\$0.86	\$0.09	11.7%	Revenue Neutral
2012	\$0.95	\$0.09	10%	Tax Increase
2013	\$0.95	\$0.00	0	
2014	\$0.95	\$0.00	0	
2015	\$0.91	-\$0.04	-4.4%	Revenue Neutral

AVG: \$0.017 2.3%

These figures have been reviewed by all City Staff as well as our auditors to ensure accuracy.

BUDGET IMPACT: The City's Revenue would remain consistent with the budget number in FY 2015. Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, increased from last year's total assessed value of real property by 5%. The rate necessary to continue with approximately the same amount of real estate revenue to the City would decrease from .95 to .91, beginning with the June 5, 2015 billing cycle. Individual property taxes may, however, vary at a percentage greater than or less than the above percentage. The .91 per \$100 of assessed value is the computed revenue neutral tax rate, however, staff will be advertising the current rate of .95 to give Council flexibility during the budget making process. This rate cannot be raised once advertised, but can be reduced based on Council's budgetary decisions.

OPTIONS: Council may elect to adopt a tax rate higher or lower than the proposed revenue neutral rate, but have budgetary consequences that can be analyzed. At the current assessments, if Council were to raise the tax rate by 1 cent this would yield approximately \$289,000.

	Increase in Budget	Total RE Budget
TAX LEVY @ \$0.95/100	\$1,152,000	27,386,821
TAX LEVY @ \$0.94/100	\$864,000	27,098,538
TAX LEVY @ \$0.93/100	\$576,000	26,810,256
TAX LEVY @ \$0.92/100	\$288,000	26,521,974
TAX LEVY @ \$0.91/100	\$0	26,233,691

RECOMMENDATIONS: It is the recommendation of City staff that Council adopt a tax rate necessary to accomplish Council's choices in the FY 2016 budget.

**CITY OF WINCHESTER
REAL ESTATE TAX RATE CALCULATION
TAX YEAR 2015**

PREVIOUS YEAR (2014) TOTAL REAL ESTATE TAX LEVY		t,rc	\$ 26,065,963
MULTIPLY BY 101%			101%
ALLOWABLE 2015 REAL ESTATE TAX LEVY		rc	<u>\$ 26,326,623</u>
2015 TAXABLE ASSESSMENT		t	\$ 2,912,434,100
LESS:			
AGRICULTURE DEFERRED LAND USE	Total Land Use	-	t
HORTICULTURE DEFERRED LAND USE	Included in Total	(1,699,828)	t
HISTORIC REHABILITATION		<u>(17,604,042)</u>	t (19,303,870)
NEW LOTS		-	t
NEW CONSTRUCTION (NEW BUILDINGS)		(10,307,000)	t
NEW CONSTRUCTION (EXISTING BUILDINGS)		<u>-</u>	t <u>(10,307,000)</u>
2015 NET TAXABLE ASSESSMENT FOR REVENUE-NEUTRAL CALCULATION		rc	<u>\$ 2,882,823,230</u>
ALLOWABLE 2015 REAL ESTATE TAX LEVY			\$ 26,326,623
DIVIDE BY 2015 NET TAXABLE ASSESSMENT			2,882,823,230
ALLOWABLE TAX RATE WITHOUT PUBLIC HEARING		rc	<u>\$ 0.9132</u>

Legend:

rc-recalculated

t- traced sample of assessed values to source documentation (field data sheets, subdivision plats CAMRA system, H.T.E billing register, etc)

ARTICLE II. REAL PROPERTY TAX.

DIVISION 1. IMPOSITION OF TAX

SECTION 27-10. LAND, LOTS, AND BUILDINGS.

On all tracts of land, lots, and improvements thereon not exempt from taxation there shall be a tax of ninety-~~five~~ five cents (\$0.9~~5~~5) for every one hundred dollars (\$100.00) of the assessed value thereof for general city and school purposes. All City taxes on real estate for each year shall be due and payable during the year for which the same are assessed in two approximately equal installments as follows:

- One-half on or before June fifth; and
- One-half on or before December fifth.

All taxes annually imposed on real estate shall be payable by the persons who on the first day of January in each and every year are the respective owners of record thereof.

(Ord. No. 044-88, 11-15-88; Ord. No. 011-91, 4-23-91; Ord. No. 017-92, 11-10-92; Ord. No. 015-93, 05-06-93; Ord. No. 017-94, 05-10-94; Ord. No. 010-96, 05-14-96; Ord. No. 006-99, 3-30-99; Ord. No. 007-2000, 04-11-00; Ord. No. 011-2001, 04-10-01; Ord. No. 012-2003, 4-22-03; Ord. No. 027-2003, 07-22-03; Ord. No. 013-2004, 4-28-04; Ord. No. 010-2005, 04-12-05; Ord. No. 10-2007, 4-24-2007; Ord. No. 2008-16, 4-8-2008; Ord. No. 2009-13, 4-21-09; Ord. No. 2011-06, 4-12-11; Ord. No.2012-08, 4-17-12).

State Law References--Code of Virginia, §§58.1-3200; 58.1-3916; 15.1-160; City Charter §5.01 (1994).