

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	<i>JB</i>		<i>2-27-15</i>
2. Treasurer	<i>JB</i>		<i>2/27/15</i>
3. _____			
4. City Attorney	<i>aw</i>		<i>3/4/2015</i>
5. City Manager	<i>MS</i>		<i>4 Mar 2015</i>
6. Clerk of Council			

Initiating Department Director's Signature: *Alex T. Breen* 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; 507 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:

Alan T. Bell

Date:

11/11/2014

Treasurer:

J. H. L. B.

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
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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 3BR Housing</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

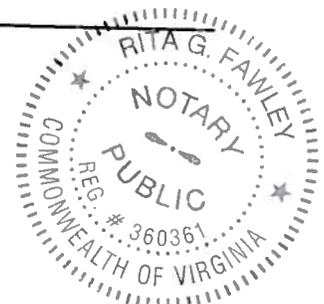
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

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





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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-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 dx 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

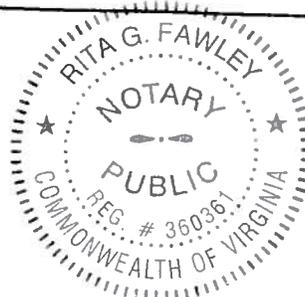
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

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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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>

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.

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

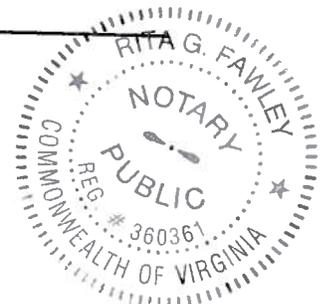
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

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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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 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

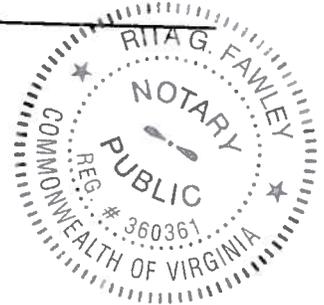
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

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. Hawley

My commission expires: March 31, 2018





Rouss City Hall
15 North Cameron Street
Winchester, VA 22601
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#: 174-12-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

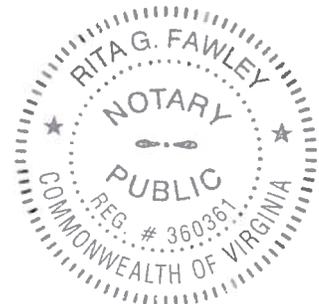
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

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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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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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>04.01.2014</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)

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.
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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.

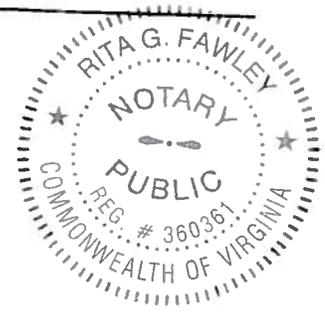
Signature of Trustee/Officer: [Signature]

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#: 174-12-0-4 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>_____</u>	<u>3 BR</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 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.
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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

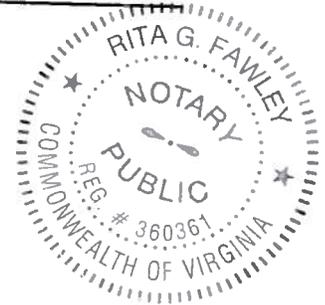
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

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: Rita H. 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-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

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>0.0739</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.
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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

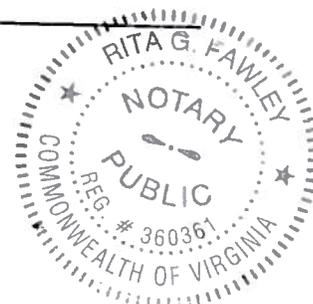
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

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#: 174-12-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 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>0.0755</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





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#: 174-12-0-1/20408 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.

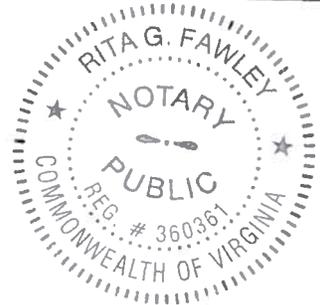
Signature of Trustee/Officer: [Signature]

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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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 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

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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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
MAA. 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.
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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.

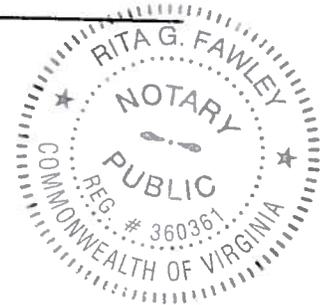
Signature of Trustee/Officer: [Signature]

Title: Executive Director Date: 10.28.14

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

Notary Public: 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-I-4/3971 Acreage: 0.0860
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.

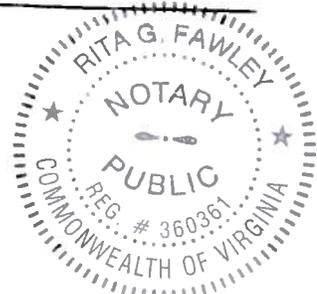
Signature of Trustee/Officer: [Signature]

Title: Executive Director Date: 10.28.14

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

Notary Public: [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#: 174-1-1-3 / 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.

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

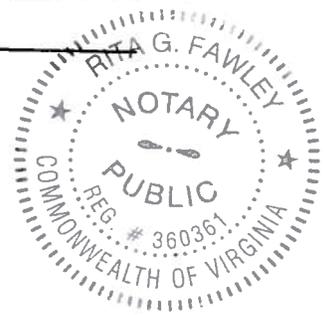
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

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: 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

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

- (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

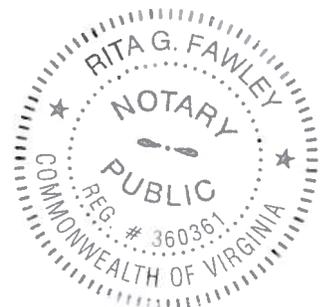
I, Michael L. Butler, an appointed or elected Trustee/Officer for the above named organization, certify under penalty of law that this application and all attachments hereto have been examined by me and all information is true and correct.

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
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-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.
- (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.

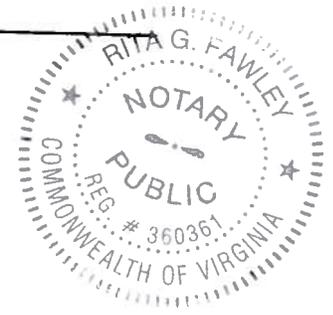
Signature of Trustee/Officer: [Signature]

Title: Executive Director Date: 10.28.14

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

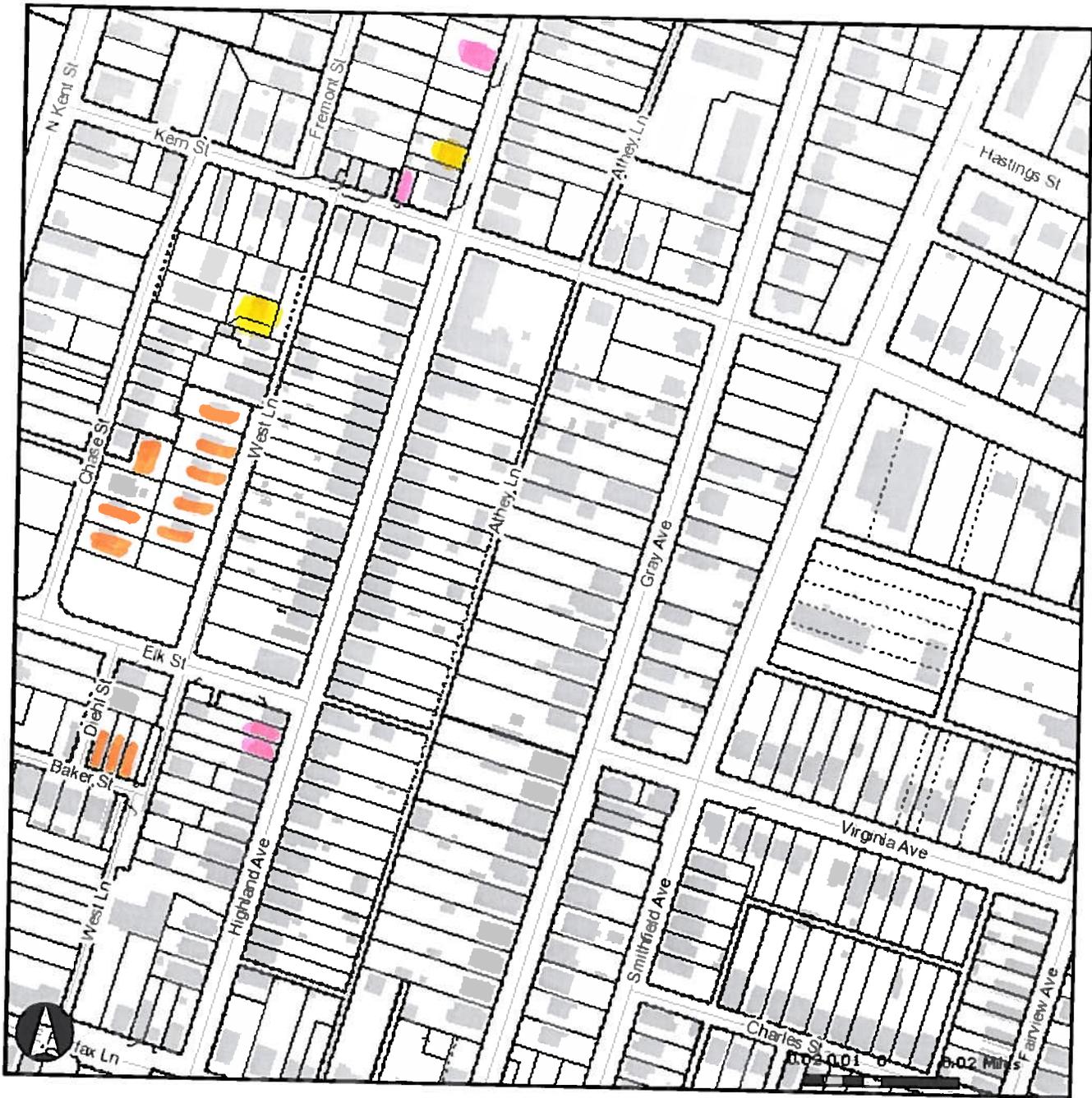
Notary Public: Rita G. Fawley

My commission expires: March 31, 2018



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

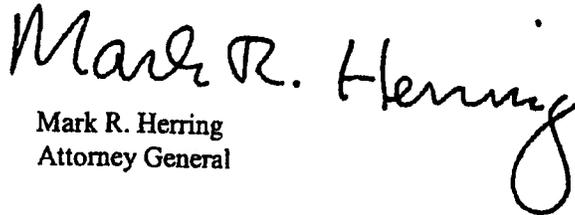
recording of any deed or lease conveying real estate. In that circumstance, neither the grantee nor the grantor is required to pay these two particular taxes.⁹ Conversely, I conclude that if the grantor is not such an entity, then the statutory tax exemption is inapplicable to the recording.

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

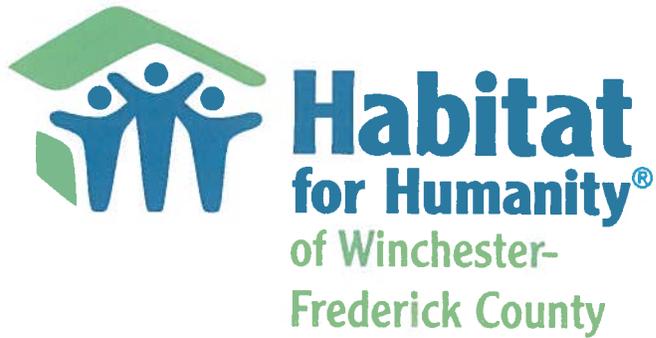
Very truly yours,



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

Vaibhav "Vic" Agarwal **9.16**
(H) 723 Kennedy Dr.
Winchester, VA 22601
(M) 434-825-9035
(H) VA4Y22601@yahoo.com
> *Realtor and property management*

Jake Bickley **9.17**
(H) 129 Brookland Terr., # 10
Winchester, VA 22602
(H) 814.502.7278
(W) 540.667.0441
(H) j.s.bickley91@gmail.com
> *Accountant, Cundiff and Assoc.*

Melissa Bland **9.16**
(H) POB 1301
Winchester, VA 22604
(M) 540.247.2592
(W) mbland@nwcsb.com
> *Counselor*

Cary Craig **9.15**
(H) 425 Stonewall Ave.
Winchester, VA 22601
(M) 540.303.3930
(W) 540.667.1266
(H) carymccraig@gmail.com
> *Attorney*

Michael Cutrona **9.16**
312 Virginia Ave.
Winchester, VA 22601
(M) 540.664.1583
(W) michael.cutrona@ferguson.com
(H) cutrona14@yahoo.com
> *HR Director, Ferguson*

Candace Davenport **9.17**
(H) 106 Nottoway Dr.
Stephens City, VA 22655
(M) 540.550.3122
(W) 540.667.8300
(W) cdavenport@fbvirginia.com
(H) onegirl@verizon.net
> *Manager, First Bank*

Linda Delene **9.15**
(H) 220 Horizon Dr.
Winchester, VA 22602
(M) 269.366.6250
(H) lmd64prof@gmail.com
> *Retired university administrator*

Brenda Gibson **9.16**
(H) 107 Cool Spring Dr.
Stephens City, VA 22655
(M) 540.247.2708
(W) bgibson@inhomes.com
> *Realtor, ERA Oakcrest*

Robert Hand **9.16**
(H) 125 Welbourne Ln.
Gore, VA 22637
(M) 540.533.2643
(W) HandR@pbworld.com
> *Contractor, FEMA*

Strick Heilman (**President**) **9.15**
(H) 776 Kennel Rd.
Boyce, VA 22620
(M) 703.509.9999
(H) wsheilman@gmail.com
> *Retired*

Ralph Hensley III (**Executive Comm.**) **9.15**
(H) 348 Cottonwood Dr.
Winchester, VA 22603
(M) 571.232.1184
(H) ralphhensley2003@yahoo.com
> *Administrator, Army Corps of Engineer*

Karen Holman (**Vice-President**) **9.15**
(W) 9 N. Loudoun St., Suite 201B
Winchester, VA 22601
(W) 540.686.1564
(W) karen.holman@holmanlawpllc.com
> *Attorney*

Peggy Loy **9.17**
(H) 721 Brenda Ct.
Winchester, VA 22601
(M) 540.539.1154
(W) 540.665.4381
(H) pjoy7564@yahoo.com
(W) pjoy@bbandt.com
> *Admin., BB and T*

Paul Montgomery **9.17**
(H) 125 Laredo Ct.
Stephens City, VA 22655
(M) 540.535.8720
(W) 540.409.3262 ext. 410
(W) paul_a_montgomery1@homedepot.com
(H) pdkmontgomery@comcast.net
> *HR, Home Depot Distribution*

Jonathan "Mo" Motichka (**Treasurer**) **9.17**
2071 Honeysuckle Ln.
Winchester, VA 22601
(M) 717.816.7401
(W) jonathan.motichka@yhbcpa.com
> *Accountant, YHB*

Jim Ross (**Executive Comm.**) **9.17**
(H) 115 N Washington St
Winchester, VA 22601
(H) 540.722.2252
(W) jim@jamesmross.com
> *Contractor*

Paul Rudolph **9.16**
528 Lanny Dr.
Winchester, VA 22601
(M) 540.664.4760
(W) paul.rudolph@mbsafetyandsecurity.com
> *Safety Director, Valley Health Systems*

Richard Setton **9.15**
(W) 114 Merganser Ct.
Lake Frederick, VA 22630
(H) 540.868.0505
(H) rsetton@verizon.net
> *Retired Psychologist*

Doug Stallard **9.16**
(W) 117 North Braddock Street
Winchester, VA 22061
(W) 540.667.9700
(W) doug.stallard@morganstanley.com
> *Financial Planner, Morgan Stanley*

Catherine Terzian **9.15**
(W) 101 S. Loudoun St., Suite 201
Winchester, VA 22601
(W) 540.535.8693
(H) catherine.m.terzian@gmail.com
> *Attorney*

Vacant 9.17

Executive Director

Michael Butler
(W) P.O. Box 1653
Winchester VA 22604
(H) 2653 Windwood Dr.
Winchester, VA 22601
(W) 540.662.7066 (M) 540.533.1239
(H) 540.662.4602
(W) mbutler@habitatwfc.org
(H) mcbutler82@comcast.net
(P) michb57@vt.edu

**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	\$ 1,961,979	\$ 1,545,218
	<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

314 NORTH BRADDOCK ST. - P.O. BOX 728

WINCHESTER, VIRGINIA 22604

TEL: 540-662-0325

FAX: 540-662-1470

MEMBERS
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><u>\$ 1,961,979</u></u>	<u><u>\$ 1,545,218</u></u>

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

2013

Program Services <u>Construction</u>	<u>Supporting Services</u>			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	\$ (89,464)	\$ 195,835

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.

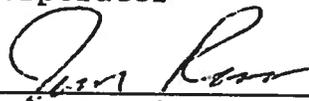
ELEVENTH: Directors of the corporation shall not personally be liable to the corporation for monetary damages for breach of any duties to the corporation, except to the extent that such liability arises: (a) for any breach of the director's duty

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.

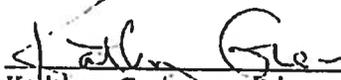
IN TESTIMONY WHEREOF, the undersigned have hereunto set his or her hand and seal this 16th day of May, 1996.



GREGORY W. BOWMAN,
Incorporator (SEAL)



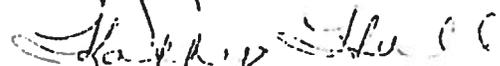
Jim Ross, Director (SEAL)



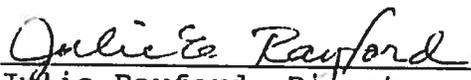
Kathy Greer, Director (SEAL)



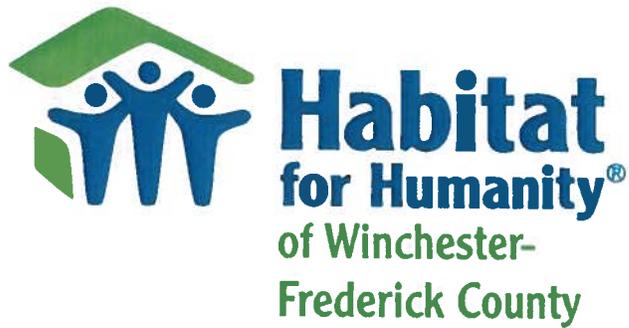
Jay J. Smith, Director (SEAL)



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
HOTTEL & WILLIS
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
C Name of organization: HABITAT FOR HUMANITY OF WINCHESTER-FREDERICK COUNTY, INC.
D Employer identification number: 54-1816368
E Telephone number: (540) 662-7066
G Gross receipts \$: 1,547,008.
H(a) Is this a group return for subordinates? No
H(b) Are all subordinates included? No
I Tax-exempt status: 501(c)(3)
J Website: WWW.HABITATWFC.ORG
K Form of organization: Corporation
L Year of formation: 1997
M State of legal domicile: VA

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1. Mission: CREATE AFFORDABLE HOUSING FOR THE NEEDY; 2-7. Governance; 8-12. Revenue; 13-19. Expenses; 20-22. Net Assets or Fund Balances.

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: MICHAEL BUTLER, EXECUTIVE DIRECTOR; Date: 10.20.14

Paid Preparer Use Only: Print/Type preparer's name: KERRI A. BURKHART, CPA; Preparer's signature; Date; Check if self-employed; 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) [X] Yes [] No

HABITAT FOR HUMANITY
OF WINCHESTER-FREDERICK COUNTY, INC.

Form 990 (2013)

54-1816368 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:

**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>		

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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

Input box for Schedule O

Table with columns for question number, question text, and Yes/No columns. Includes rows 1a-1c, 2a-2b, 3a-3b, 4a-4b, 5a-5c, 6a-6b, 7a-7g, 7h, 8, 9a-9b, 10a-10b, 11a-11b, 12a-12b, 13a-13c, 14a-14b.

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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.		
	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

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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.	

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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.	
1b Sub-total							65,975.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							65,975.	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	0.			
		b Less: rental expenses				
		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.	

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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				
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
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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 205,808.	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)

54-1816368 Page 12

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)

Supplemental Financial Statements

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ 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.

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.

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

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.

▶ Information about Schedule O (Form 990 or 990-EZ) 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

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	C o n v	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.	
107	INTERIOR STORE BRANDING 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 C o n v	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	
	TRANSPORTATION EQUIPMENT															
111	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															
	* 990 COGS TOTAL						56,185.				56,185.	9,103.		9,363.	18,466.	
	* GRAND TOTAL 990 COGS DEPR						56,185.				56,185.	9,103.		9,363.	18,466.	

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

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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
29	50 HUG BRACKETS	06/24/10	SL	7.00		MC17	5,238.				5,238.	2,338.		748.	3,086.
32	CAPACITY BUILDING TOOLS INTEL PENTIUM, COMPAQ	06/29/11	SL	7.00		MC17	3,608.				3,608.	1,094.		515.	1,609.
33	PRESARIO & MONITOR	06/27/11	SL	5.00		MC17	780.				780.	332.		156.	488.
35	(4) VOSTRO MINITOWERS	10/01/11	SL	5.00		HY17	1,961.				1,961.	588.		392.	980.
36	QB ENTERPRISE 2012	01/04/12	SL	3.00		MC17	2,100.				2,100.	963.		700.	1,663.
37	ETAPESTRY SOFTWARE	01/09/12	SL	3.00		MC17	3,081.				3,081.	1,412.		1,027.	2,439.
38	HP LAPTOP COMPUTER	03/19/12	SL	5.00		MC17	350.				350.	96.		70.	166.
39	DELL POWEREDGE T320 SERVER	12/18/12	SL	5.00		HY17	3,229.				3,229.	323.		646.	969.
40	CARBURETOR/GENERATOR * 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT	10/02/12	SL	7.00		HY17	336.				336.	24.		48.	72.
	TRANSPORTATION EQUIPMENT CONSTRUCTION SUPERVISOR'S						46,819.				46,819.	31,208.		5,969.	37,177.
13	1999 TRUCK	10/16/06	SL	5.00		HY17	8,366.				8,366.	8,366.		0.	8,366.
30	2011 A CARRY ON TRAILER	09/14/10	SL	7.00		MC17	2,900.				2,900.	1,191.		414.	1,605.
31	2006 EZ DUMP TRAILER * 990 PAGE 10 TOTAL TRANSPORTATION EQUIPMENT	06/30/11	SL	7.00		MC17	4,000.				4,000.	1,213.		571.	1,784.
	LAND						15,266.				15,266.	10,770.		985.	11,755.
2	LAND	10/07/98	L				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

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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
	* 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.