

1 **Ordinance to Amend and Reenact the City Code of the City of Hampton, Virginia by**
2 **Amending Chapter 37 - Taxation, Article 1A - Property Exempt from Taxation By**
3 **Designation and Classification, Sections 37-4, 37-5(a), 37-5(c)(2), 37-6(b), and 37-**
4 **9(d)**

5 **BE IT ORDAINED** by the City Council of the City of Hampton, Virginia, that Sections 37-
6 4, 37-5(a), 37-5(c)(2), 37-6(b), and 37-9(d) of the City Code of the City of Hampton,
7 Virginia be amended to read as follows:

8 CHAPTER 37 - TAXATION

9 ARTICLE IA. - PROPERTY EXEMPT FROM TAXATION BY DESIGNATION AND
10 CLASSIFICATION

11 Sec. 37-4. - Authorized.

12 (a) Pursuant to subsection 6(a)(6) of Article X of the Constitution of Virginia and to §
13 58.1-3651 of the Code of Virginia, the city by ordinance may by designation or
14 classification exempt from real or personal property taxes, or both, the real or
15 personal property, or both, owned by a non-profit organization, including a single
16 member limited liability company whose sole member is a nonprofit organization that
17 uses such property for religious, charitable, patriotic, historical, benevolent, cultural,
18 or public park and playground purposes. The ordinance shall state the specific use
19 on which the exemption is based, and the continuance of the exemption shall be
20 contingent on the continued use of the property in accordance with the purpose for
21 which the organization is classified or designated.

22 (b) No exemption shall be provided to any organization that has any rule, regulation,
23 policy, or practice that unlawfully discriminates on the basis of religious conviction,
24 race, color, sex, national origin, sexual orientation, or gender identity.

25 (c) The city assessor is delegated the authority to promulgate guidelines to assist staff
26 in the administration of this article. The guidelines and any amendments shall be
27 approved by the city manager and submitted to council for information.

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29 Sec. 37-5. - Exemption by designation.

30 (a) *Application.* Any organization seeking an exemption by designation pursuant to the
31 provisions of this article shall file an application with the city assessor on such forms
32 as the assessor shall prescribe. A committee consisting of the city assessor and a
33 representative from the office of the commissioner of revenue, the office of the
34 treasurer, the office of the city manager and the office of the city attorney, shall review
35 all applications and shall make a written recommendation to the city manager, who
36 shall make a recommendation to council.

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39 (c) *Criteria for exemption by designation.* Before adopting any such ordinance
40 exempting property by designation, the city council shall consider the following
41 questions:

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43 (2) Whether a current annual alcoholic beverage license for serving of alcoholic
44 beverages has been issued by the Virginia Alcoholic Beverage Control Authority
45 to such organization for use on such property;

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47 Sec. 37-6. - Exemption by classification.

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49 (b) Following a review and recommendation by the committee established in section
50 37-5(a) and the city manager, council may by ordinance establish local classifications
51 for common types of organizations that are not exempted directly by the self-
52 executing provisions of Virginia Constitution Article X, Section 6(a)(1) through (4). A
53 new classification shall only apply to property used by its owner for religious,
54 charitable, patriotic, historical, benevolent, cultural or public park and playground
55 purposes.

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57 Sec. 37-8. - Validity of previously granted exemptions.

58 Nothing in § 58.1-3651 of the Code of Virginia, or in this Division, or in any ordinance
59 adopted pursuant to this article, shall affect the validity of either a classification exemption
60 or a designation exemption granted by the General Assembly, prior to January 1, 2003,
61 pursuant to Article 2 (§ 58.1-3606 et seq.), Article 3 (§ 58.1-3609, et seq.), or Article 4 (§
62 58.1-3650, et seq.) of Chapter 36 of Title 58.1 of the Code of Virginia. An exemption
63 granted pursuant to Article 4 (§ 58.1-3650, et seq.) of Chapter 36 may be revoked in
64 accordance with the provisions of Code of Virginia, § 58.1-3605.

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66 Sec. 37-9. - Triennial review of exemptions.

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68 (d) Failure to timely file the required triennial application shall result in termination of
69 the exemption, unless the property in question is the subject of the self-executing
70 provisions of Virginia Constitution Article X, Section 6(a)(1) through (4).

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73 Sec. 37-10. - Effective dates.

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75 (c) For any organization that filed an application for an exemption by designation prior
76 to the adoption of Article 1A, council may provide that the ordinance establishing the
77 exemption by designation takes effective on or after January 1, 2003.

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