

**DRAFT**  
**ORD-FY-XX**  
**AN ORDINANCE DESIGNATING A 2025 FORD ECONOLINE VAN**  
**OWNED BY THE HUMANE SOCIETY OF THE NEW RIVER VALLEY**  
**EXEMPT FROM TAXATION**

WHEREAS, The Humane Society of the New River Valley (“Humane Society”), is a 501(c)(3) non-profit corporation who is best known for providing low cost spay/neuter and vaccination clinics as well as educational programs; and

WHEREAS, the Humane Society owns a 2025 Ford Econoline Van that is used as a mobile vet clinic, located in the County of Montgomery, Virginia; and

WHEREAS, 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 taxes, by Ordinance, property owned by a non-profit organization that uses such property for religious, charitable, patriotic, historical, benevolent, cultural or public park or playground purposes; and

WHEREAS, the Humane Society has requested the Board of Supervisors for exempt status for the 2025 Ford Econoline Van; and

WHEREAS, in response to this request, the Board of Supervisors of the County of Montgomery, Virginia, has conducted a public hearing, following proper notice, as required by Section 58.1-3651 of the Code of Virginia, 1950, as amended; and

WHEREAS, The Board of Supervisors of the County of Montgomery, Virginia, has examined and considered the following factors before the adoption of this Ordinance designating the 2025 Ford Econoline Van owned by the Humane Society, as exempt from local taxation:

1. The Humane Society is a private, non-profit 501(c)(3) organization that is exempt from federal income taxation pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986.
2. No current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Virginia Alcoholic Beverage Control Board to the Humane Society.
3. No directors, officers, trustees or employees of the Humane Society is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services which such director, officer, trustee or employee actually renders.
4. No part of the net earnings of the Humane Society inures to the benefit of any individual. A significant portion of the service provided by the Humane Society, is generated by funds received from donations, contributions or local, state or federal funds.
5. The Humane Society provides services for the common good of the public.
6. No part of the activities of the Humane Society involves carrying on propaganda or otherwise attempting to influence legislation. The Humane Society does not participate in or intervene in any political campaign on behalf of any candidate for public office.

7. The Humane Society has no rule, regulation, policy or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex or national origin.
8. In 2025, the 2025 Ford Econoline Van owned by the Humane Society in the County of Montgomery, Virginia, is assessed at a value of \$215,910 with an annual personal property tax liability of \$5,505.71.

NOW, THEREFORE, BE IT ORDAINED, By the Board of Supervisors of the County of Montgomery, Virginia, as follows:

1. The Humane Society a non-profit organization 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.
2. That the 2025 Ford Econoline Van owned by the Humane Society located in the County of Montgomery, Virginia, owned and used by the Humane Society exclusively for charitable and benevolent purposes on a non-profit basis as a mobile vet clinic is hereby designated to be exempt from taxation by the County of Montgomery, Virginia effective January 1, 2027 through December 31, 2029. The continuance of the exemption shall be contingent on the continued use of the personal property in accordance with the purpose for which the Humane Society is designated as a charitable and benevolent organization. The exemption shall be effective for three (3) years or until the Humane Society no longer qualifies, until the specific use which the exemption is based ceases, or until revoked by the Board of Supervisors of the County of Montgomery, Virginia as provided by law, whichever occurs first.
3. The Humane Society shall be required to file an application with the County Administrator every three (3) years to seek an extension of the tax-exempt designation from the Board of Supervisors for an additional three (3) years as a requirement for retention of the exemption granted. The application shall be filed with the County Administrator no later than July 1 of the year preceding the tax year the exemption is sought to be continued. The application shall contain the information required by the Board of Supervisors' Policy Regarding Applications for Tax Exemption by Designation.