VIRGINIA: AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF TAZEWELL COUNTY, VIRGINIA HELD AT THE COUNTY ADMINISTRATION BUILDING, LOCATED AT 197 MAIN STREET, TAZEWELL, VIRGINIA 24651, ON THE 9TH DAY OF APRIL, 2024, FOLLOWING A PUBLIC HEARING BEFORE THE BOARD HELD ON THE 9TH DAY OF APRIL, 2024, UPON NOTICE TO THE PUBLIC BY PUBLICATION IN A NEWSPAPER OF GENERAL CIRCULATION IN TAZEWELL COUNTY, THE FOLLOWING ORDINANCE WAS ADOPTED, FOLLOWING PUBLIC HEARING, A MOTION, AND SECOND:

Ordinance No.: 24-007 Date: April 9, 2024

AN ORDINANCE TO EXEMPT REAL ESTATE TAXATION FOR THE TRIANGLE SPORTSMENS' CLUB, INCORPORATED, LOCATED AT 770 TRIANGLE ROAD, BLUEFIELD, VA 24605 BY LOCAL DESIGNATION FROM ASSESSMENT OF REAL ESTATE TAXES

WHEREAS, the Triangle Sportsmens' Club, Incorporated (hereafter, "TSC") has applied to the Board of Supervisors of Tazewell County, Virginia (hereafter, "the Board"), for an *Ordinance* providing it with tax exempt status from Tazewell County real property taxes relating to its real property located at <u>770 Triangle Road</u>, Bluefield, VA 24605, being Tax Map No. 040 A 0015 (hereafter, "the Property");

WHEREAS, the Board desires to support and encourage the development of said property for charitable and benevolent purposes, namely educating the public about firearm safety and offering hands-on training and programs devoted to the proper use of firearms, by enacting this *Ordinance* to provide the TSC with a tax exemption from Tazewell County real property taxes;

WHEREAS, the Board did on April 9, 2024, hold a public hearing in accordance with notice duly a lawfully published in a newspaper of general circulation in Tazewell County, Virginia; and

WHEREAS, the Section 58.1-3651 of the Code of Virginia (1950), as amended, authorizes the County to enact such exemptions within the limitations therein prescribed and as may be prescribed by the Board; and

WHEREAS, the Board has considered TSC's responses to the questions posed by the Board, including those set forth in Section 58.1-3651(B) of the Code of Virginia, which written responses are hereto attached and hereby incorporated herein;

NOW THEREFORE, be it **ORDAINED**, pursuant to Section 58.1-3651 of the Code of Virginia (1950), as amended, that:

- (1) The real property of the Triangle Sportsmens' Club, Incorporated (hereafter, "TSC"), located at <u>770 Triangle Road</u>, <u>Bluefield</u>, <u>VA 24605</u>, being **Tax Map No. 040 A 0015** (hereafter, "the Property"), located in Tazewell County, Virginia is hereby exempted from real property taxation.
- (2) At a public hearing duly and lawfully held on January 9, 2018, pursuant to public notice, the Board examined and considered TSC's proposal for tax exemption by designation.
- (3) The Board of Supervisors hereby finds that:
 - (a) The Property is estimated to be valued at a total of Three Hundred Thirty-Two Thousand, Eight Hundred Dollars (\$322,800.00) for tax year 2024;
 - (b) The real property taxes paid by TSC for tax year 2023 on the Property were One Thousand, Five Hundred Forty-Five Dollars and Seventy Cents (\$1,545.70).
 - (c) The real property taxes payable by TSC for tax year 2024 on the Property are One Thousand, Nine Hundred Thirty Dollars and Twenty-Four Cents (\$1,930.24).

- (4) The Board of Supervisors finds that TSC is a non-profit charitable and benevolent association which is utilizing said real property for a non-profit charitable and benevolent purpose. As such, TSC is eligible for exemption from the assessment of real property taxes as a result of said purposes, pursuant to Section 58.1-3651 of the Code of Virginia (1950), as amended.
- (5) The Board of Supervisors hereby exempts TSC from real property taxes accruing on the aforesaid parcels and taxes that may accrue as a result of the utilization of the real property for non-profit charitable and benevolent purposes.
- (6) This exemption shall become effective as of the 2024 tax year.
- (7) This exemption shall continue in perpetuity unless:
 - (a) TSC ceases to be a non-profit organization as recognized by the Federal Internal Revenue Service; or
 - (b) TSC ceases to be used for non-profit charitable and/or benevolent purposes.
- (8) The Board of Supervisors hereby finds that the TSC qualifies for this exemption, pursuant to Section 58.1-3651 of the Code of Virginia (1950), as amended, and having conducted the required inquiry and public hearing, finds that the Board of Supervisors has complied with the requirements of said Code.

It is so **ORDAINED** this $\underline{9th}$ day of \underline{April} , 2024.

RECORDED VOTE:			
MEMBERS PRESENT: MEMBERS ABSENT: AYES:			
NAYS: ABSTENTIONS:			
ATTEST:			
K. Andy Hrovatic		C. Eric Young	
Chairman – Board of Supervisors		Tazewell County Administrator	