CITY OF HARRISONBURG
COMMISSIONER OF THE
REVENUE

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May 12, 2025

The Honorable Deanna Reed, Mayor
City of Harrisonburg
409 South Main Street
Harrisonburg, VA 22801

RE: Personal Property Tax Exemption for Virginia Clean Cities; Real Estate and Personal Property Tax Exemption for Strength in Peers Inc Tax Map 041 C 41-AT; and Personal Property Exemption for Village to Village Inc/Hope4Villages LLC

Dear Mayor Reed:

In accordance with the guidelines of City Code §4-2-17 Exemptions for designated real property and designated personal property owned by certain nonprofit organizations; the committee has reviewed all the Applications for Tax Exemptions and all the supporting documentation (IRS exemption, tax returns, articles of incorporation, and bylaws etc.) for Virginia Clean Cites; Strength in Peers Inc, and Village to Village Inc./Hope4Villages LLC. Each nonprofit organization tax revenue exemption and committee recommendation is detailed below:

-Virginia Clean Cities personal property tax exemption at the FY 26 vehicle tax rate of $3.45 per $100 of assessed value would generate $2,022.56 in FY 26. The committee recommends that the City Council approve the request for exemption.

-Strength in Peers Inc. real estate tax exemption at the FY 26 tax rate of $1.01 per $100 of assessed value would generate $6,331.68 of revenue in FY 26. The personal property tax exemption at the FY 26 vehicle tax rate of $3.45 per $100 of assessed value would generate $1,055.63 of revenue in FY 26. The committee recommends that City Council not approve the request for real estate exemption because City Code Section 4-2-17 (a)(3) states the property for which the exemption is requested shall not be occupied or used by any person as a dwelling or for other personal use. The committee recommends that City Council approve the request for personal property exemption.

-Village to Village Inc personal property tax exemption at the FY 26 tax rate of $2.12 per $100 of assessed value would generate $176.70 of revenue in FY 26 and the vehicle personal property tax

at the FY 26 rate of $3.45 per $100 of assessed value would generate $175.81 of revenue in FY 26. Hope4Villages LLC, the single member LLC of Village to Village Inc, personal property tax exemption at the FY 26 rate of $2.12 per $100 of assessed value would generate $116.62 of revenue in FY 26. The committee recommends that City Council approve the request for exemption.

Thank you for your consideration of this matter.

Respectfully yours,

Karen I. Rose
Commissioner of the Revenue

Jeffrey L. Shafer
Treasurer

Larry Propst
Director of Finance