



COMMONWEALTH OF VIRGINIA
COUNTY OF FAUQUIER
POST OFFICE BOX 149
WARRENTON, VA. 20188-0149
ERIC J. MAYBACH
COMMISSIONER OF THE REVENUE
www.fauquiercounty.gov



MEMORANDUM

TO: Tracy Gallehr, County Attorney

FROM: Eric J. Maybach, Commissioner of the Revenue

DATE: November 30, 2023

SUBJECT: Tax Exemption Designation Request:
Fauquier Health Foundation, d/b/a PATH Foundation ("PATH")
511 Falmouth Street, Warrenton, VA 20186
Pin(s): 6983-69-5456-000, 6983-69-7548-000

The "Fauquier Health Foundation, d/b/a PATH Foundation ("PATH"), is seeking real estate property exemption as a "*Virginia non-stock, non-profit corporation formed for religious, charitable, historical and cultural purposes*" as set forth in Article X, Section 6(a)(6) of the Constitution of Virginia.

Section 58.1-3651 of the *Code of Virginia*, 1950, as amended, governs the requirements for entities seeking to have tax-exempt status granted to real or personal property owned by that entity. That section grants the Board of Supervisors the authority to designate as tax exempt that real and personal property owned by organizations, which use it exclusively for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes.

Based on the intended use of the facility, I find that the "Fauquier Health Foundation, d/b/a PATH Foundation ("PATH") meets the eligibility requirements for real estate tax exemption consideration. If it is the will of the Board, the "Fauquier Health Foundation, d/b/a PATH Foundation ("PATH"), may be granted tax exemption beginning January 1, 2024.

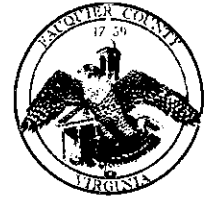
Parcel Tax Summary:

Property Type	Identification	Assessment	Tax	SWM Fee	Total
<u>Real Estate</u>	6983-69-5456-000	\$1,380,800.00	\$12,468.62	n/a	\$13,823.12
	6983-69-7548-000	\$150,000.00	\$1,354.50		

EJM:reg

COUNTY OF FAUQUIER, VIRGINIA

Eric J. Maybach
Commissioner of the Revenue
P.O. Box 149, Warrenton, VA 20188
Tel: (540) 422-8149 Fax: (540) 422-8159



APPLICATION FOR PROPERTY TAX EXEMPTION - INSTRUCTIONS

This application is for use by nonprofit organizations seeking an exemption from taxes on property used for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes only. Confidential taxpayer information provided as part of this application is not open for public inspection.

This application must be completed in its entirety, and all supporting documents must be attached, in order for it to be accepted and processed. All delinquent taxes must be paid timely and in full before this application will be accepted. Portions of the application that are not applicable should be completed as "Not Applicable." Return the completed application along with the supporting documents to the Commissioner of the Revenue (Commissioner) at the address above. As part of the application review, it may be necessary to request and review additional records. Failure to answer all questions and/or provide required documentation may result in a delay in processing the application. The application must be signed by a duly authorized officer, director, or member who is knowledgeable as to the organization's activities and operations, and who can attest to the accuracy of the information provided.

Applications that are not eligible for property tax exemption by *classification* pursuant to § 58.1-3600 *et seq.* of the Code of Virginia will be forwarded to the Fauquier County Board of Supervisors (Board) for consideration for exemption by *designation*. The Board then must authorize a public hearing wherein it will consider whether to adopt an ordinance granting the tax-exempt designation and allow citizen input. A notice advertising the Board's intent to consider the ordinance at public hearing must be published in a newspaper of general circulation in Fauquier County. The organization will be required to pay the costs of advertising. Upon receipt of the invoice from the newspaper, a request for payment will be sent to the organization. Payment in full within thirty (30) days of the date of the request is required.

Typically, tax exempt applications take twelve (12) weeks to process. Therefore, applicants are advised to plan submission of their applications accordingly to ensure that the Board can hear and decide their applications well in advance of tax-day, which is January 1. Having a knowledgeable representative from the organization present at the Board's agenda review when the ordinance is introduced and at the Board's public hearing to answer questions is encouraged.

If the Board adopts the ordinance designating the property tax exempt, the exemption will be effective on January 1 of the following tax year. Continuance of the exemption depends on the continued use of the property in accordance with the purpose for which the organization is classified or designated tax exempt. The organization must re-file this application every three (3) years and maintain tax-exempt use of its property classified or designated as exempt to retain tax-exempt status with Fauquier County.

The Board's designation of the organization's property as tax exempt does not remove its obligations to continue filing tax returns and paying tax bills for previously assessed taxes timely and in full.

**If you have any questions regarding the *Application for Property Tax Exemption* process,
please call the Commissioner's Office at (540) 422-8149.**

COUNTY OF FAUQUIER, VIRGINIA

Eric J. Maybach
 Commissioner of the Revenue
 P.O. Box 149, Warrenton, VA 20188
 Tel: (540) 422-8149 Fax: (540) 422-8159

**APPLICATION FOR PROPERTY TAX EXEMPTION**

Before proceeding, note that applications can only be processed on accounts that are paid in full (no outstanding balance). Carefully review and complete each section, writing "n/a" (not applicable) if a specific question does not apply.

Organization Name: Fauquier Health Foundation dba PATH Foundation		Federal ID #: 30-0219424	
Address: 321 Walker Drive, Ste 301, Warrenton, VA 20186		Email: jlerudis@pathforyou.org	
Contact Name and Title: Julie T. Lerudis		Phone Number: 540-680-4107	
Parcel Identification Number (PIN):		Date Organization Began Operations in Fauquier: 12/05/2003	
Type of Tax-Exemption Requested:	<input type="checkbox"/> Real	<input type="checkbox"/> Personal	<input checked="" type="checkbox"/> Real and Personal
Non-profit status (select one):	<input type="checkbox"/> Benevolent	<input checked="" type="checkbox"/> Charitable	<input type="checkbox"/> Cultural
	<input type="checkbox"/> Historical <input type="checkbox"/> Patriotic	<input type="checkbox"/> Public Parks/Playgrounds	<input type="checkbox"/> Religious
Select the incorporated town where the organization is located (if applicable) *:	<input type="checkbox"/> Town of Remington <input type="checkbox"/> Town of The Plains <input checked="" type="checkbox"/> Town of Warrenton <i>*If a town is selected, the applicant must seek tax-exempt status from that town to be exempt from town taxes.</i>		
What is the organization's nonprofit purpose? The PATH Foundation is a philanthropic private foundation that supports Fauquier, Rappahannock and Culpeper counties			
Describe the services provided to the residents of Fauquier County by the organization: The foundation invests in nonprofits and government agencies thru grants, program and partnerships			
What is the organization's federal tax designation?	<input checked="" type="checkbox"/> 501(c)(3)	<input type="checkbox"/> 501(c)(4)	<input type="checkbox"/> 501(c)(6) <input type="checkbox"/> 501(c)(7) <input type="checkbox"/> Other: _____

Please complete the following sections for all Real Estate, Tangible Personal Property, and/or Vehicles owned by the organization for which Fauquier County property tax exemption is sought.

REAL ESTATE- *Attach documentation supporting the date the property began being used exclusively for nonprofit purposes.			
Parcel Identification Number (PIN)	Property Address	Date*	Use of Property
6984-57-1202-000	35 Rock Point, Warrenton, VA	10.01.2014	Fauquier Free Clinic
6984-74-4279-301	321 Walker Dr, Ste 301, Warrenton	07.01.2018	PATH Fdn Admin & Program o
6984-74-4279-201	321 Walker Dr, Ste201, Warrenton	07.01.2018	PATH Resource Center
6983-69-5456-000	511 Falmouth St, Warrenton, VA	09.18.2023	Birdleg LLC - future

TANGIBLE PERSONAL PROPERTY- (Computer equipment, furniture and fixtures, etc.) *Attach documentation supporting the date the property began being used exclusively for nonprofit purposes. Attach additional sheets as needed.					
Description	Location as of Jan. 1 st	Year Acquired	Original Cost	Date*	Use of Property
See Depreciation schedule attache					

VEHICLES/PERSONAL PROPERTY *Attach documentation supporting the date the property began being used exclusively for nonprofit purposes. Attach additional sheets as needed.							
Vehicle Identification Number (VIN)	Year Acquired	Purchase Price	Vehicle Year	Vehicle Make	Jurisdiction where vehicle is normally garaged or parked	Date*	Is the vehicle used exclusively for the organization's nonprofit purpose?
N/A							<input type="checkbox"/> Yes <input type="checkbox"/> No
							<input type="checkbox"/> Yes <input type="checkbox"/> No
							<input type="checkbox"/> Yes <input type="checkbox"/> No

Please list salaries or other compensation, if any, received by the organization's officers, directors, and board members and indicate the three highest paid employees.

COMPENSATION- Attach additional sheets as needed.		
Name	Title	Annual Compensation
Christine M. Connolly	President & CEO	See attached 990PF
Elizabeth B. Henrickson	Chief Operating Officer	See attached 990PF
Julie T. Lerudis	Chief Financial Officer	See attached 990PF

PROVIDED SERVICES- Please describe and attach additional sheets as needed.	
Does the organization engage in any activities unrelated to the purpose for which it was established?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the organization provide services exclusively to Fauquier County residents?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is the real and/or personal property requested for exemption currently used for a tax-exempt purpose? Describe how the real and/or personal property is currently used.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

REQUIRED DOCUMENTATION CHECKLIST

The following checklist of documents is required to process the application. Please include numbered, separate coversheets that correspond with each document as indicated below:

- ☒ **Document 1**- A current copy of the Fauquier County assessment record for all real estate and a current copy of the Fauquier County personal property tax return for all personal property owned by the organization.
- ☒ **Document 2**- A copy of the application and supporting documents submitted by the organization to the Internal Revenue Service ("IRS") for § 501(c) tax-exempt status, together with copies of all responses from the IRS, including the IRS Tax Exemption Status Determination.
- ☒ **Document 3**- IRS Forms 990/990T for two (2) prior years.
- ☒ **Document 4**- A description of how the real and/or personal property will be used in the future.
- ☒ **Document 5**- If applicable, please include a list of any lessees of the property and copies of any leases or other documents which describe such uses, specifically including any documents related to any other person's or entity's rights to use any portion of the property.

- ☒ **Document 6-** A list of names and addresses of the current officers and directors of the organization.
- ☒ **Document 7-** A Certificate of Good Standing from the Virginia State Corporation Commission and a copy of all fictitious name certificates, if any, filed by the organization with either the State Corporation Commission or the Fauquier County Circuit Court.
- ☒ **Document 8-** Copies of current financial statements, including a list of the individuals or entity to which the net earnings of the organization inure. The list must indicate the amount or percentage of the net earnings inuring to each individual or entity, including the amount of compensation paid to each director, officer and employee.
- ☒ **Document 9-** A copy of the current articles of incorporation and bylaws of the organization.
- ☒ **Document 10-** A statement signed by an officer of the organization indicating whether the organization has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, sexual orientation, gender identity, or national origin.
- ☒ **Document 11-** A statement signed by an officer of the organization indicating whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Board of Directors of the Virginia Alcoholic Beverage Control Authority to the organization for use on its property.
- ☒ **Document 12-** A statement signed by an officer of the organization affirming that tax-exempt activities comprise the vast majority of the organization's activity, and that no substantial part of the activities of the organization involves carrying on propaganda, or otherwise attempting to influence or intervene in legislation or any political campaign on behalf of any candidate for public office.
- ☒ **Document 13-** Copy of the organization's minutes, bylaws, resolution, or other documentation which serves as evidence that the signatory has been authorized by the organization to sign this application.
- ☒ **Document 14-** A list of localities in Virginia where the organization has been designated or received a property tax exemption.

DECLARATION


I certify that I will immediately notify the Office of the Commissioner of the Revenue of any change in the use of any property listed in this application since it may affect the property's tax status. I agree to notify the Office of the Commissioner of the Revenue if my organization acquires or disposes of any real or personal property after the submission of this application.

I further agree that all delinquent taxes must be paid timely and in full before this application will be accepted, and that all taxes must continue to be paid until such time as the organization receives the tax exemption it seeks in this application.

I understand that the organization must re-file this application every three (3) years and maintain tax-exempt use of its property classified or designated as exempt to retain tax-exempt status with Fauquier County.

I understand that if the Board adopts the ordinance designating the property tax exempt, the exemption will be effective on January 1st of the following tax year.

I declare that the statements and information herein given are true, complete, and correct to the best of my knowledge and belief, and I am authorized to file this application on behalf of the organization.

 _____ Authorized Signatory for Organization	Christine M. Connolly _____ Printed Name	10.30.2023 _____ Date
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OFFICE USE ONLY

C.O.R. Date Received:		C.O.R. Date Reviewed:	
B.O.S. Date Forwarded:		Disposition Date:	
Public Hearing Date:		Laserfiche Scanned/ Copies to R.E./T.O.:	



PATH FOUNDATION

30 October 2023

To Whom It May Concern:

Fauquier Health Foundation dba PATH Foundation does not have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, sexual orientation, gender identity or national origin.

Fauquier Health Foundation dba PATH Foundation does not have an alcoholic beverage license for serving alcoholic beverages issued by the Board of Directors of the Virginia Beverage Control Authority for use on its properties.

Fauquier Health Foundation dba PATH Foundation affirms that tax-exempt activities comprise the vast majority of our activities and that no substantial part of the activities of the organization involves carrying on propaganda, or otherwise attempting to influence in or intervene in legislation or any political campaign on behalf of any candidate for public office.

Christine M. Connolly
President & CEO