



City of Hampton

22 Lincoln Street
Hampton, VA 23669
www.hampton.gov

Official Record

Ordinance-Coded: 21-0010

File Number: 21-0255

Enactment Number: 21-0010

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

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

CHAPTER 37 - TAXATION

**ARTICLE 1A. - PROPERTY EXEMPT FROM TAXATION BY DESIGNATION AND
CLASSIFICATION**

Sec. 37-4. - Authorized.

- (a) Pursuant to subsection 6(a)(6) of Article X of the Constitution of Virginia and to § 58.1-3651 of the Code of Virginia, the city by ordinance may by designation or classification exempt from real or personal property taxes, or both, the real or personal property, or both, owned by a non-profit organization, including a single member limited liability company whose sole member is a nonprofit organization that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes. The ordinance shall state the specific use on which the exemption is based, and the continuance of the exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is classified or designated.
- (b) No exemption shall be provided to any organization that has any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, national origin, sex, national origin, sexual orientation, or gender identity.
- (c) The city assessor is delegated the authority to promulgate guidelines to assist staff in the administration of this article. The guidelines and any amendments shall be approved by the city manager and submitted to council for information.

Sec. 37-5. - Exemption by designation.

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

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

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

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Sec. 37-6. - Exemption by classification.

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

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

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

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

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

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Sec. 37-10. - Effective dates.

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

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AND, BE IT FURTHER ORDAINED that the amendment to Section 37-9(d) shall be retroactively effective as of January 1, 2017, with all other amendments to be effective as of the date adopted.

approved by the Hampton City Council on 9/22/2021.

Aye: 7 Councilmember Bowman, Councilmember Weston Brown,
Councilmember Brown, Vice Mayor Gray, Councilmember Hobbs,
Councilmember Snead and Mayor Tuck

Signed by: _____



Donnie R. Tuck

Date _____

SEP 22 2021

Attested by: _____



Katherine K. Glass

Date _____

SEP 22 2021