MONTGOMERY COUNTY

F. CRAIG MEADOWS, COUNTY ADMINISTRATOR
OFFICE OF COUNTY ADMINISTRATION
MONTGOMERY COUNTY • VIRGINIA

755 ROANOKE ST, SUITE 2E • CHRISTIANSBURG, VA 24073
PHONE: 540.382.6954 • FAX: 540.382.6943
WWW.MONTGOMERYCOUNTYVA.GOV

MEMORANDUM

TO: The Honorable Board of Supervisors

FROM: F. Craig Meadows, County Administrator

DATE: February 18, 2016

SUBJECT: TAX EXEMPT REQUEST FOR BLACKSBURG HIGH SCHOOL BAND BOOSTERS

SUMMARY OF INFORMATION

The Blacksburg High School Band Boosters has requested tax exemption for a 2006 Homesteader Trailer that is used to transport Blacksburg High School marching band equipment and instruments to football games and competitions. Value of the trailer is assessed at $2,766 and taxed at $70.58. They were also taxed for a second trailer, which they no longer own, a 1998 Homesteader Trailer. The trailer was formerly owned by the BHS Band Boosters, but was donated to Blacksburg High School in 2014. The value of this trailer was assessed at $200 and taxed at $5.10.

As you know, they would only be eligible for tax relief if granted, the year following the action. The policy requires requests to be in prior to July 1, to be considered in that calendar year with exemption beginning the following January 1. The Boosters' request was submitted in November 2015, so it would be considered by the Board during the 2016 Calendar year with exemption beginning January 1, 2017. Since the Boosters now own only one trailer that is subject to taxation, the County Attorney has recommended that they consider donating the trailer to the School Board which would make the trailer exempt, thus eliminating the tax liability.

FISCAL IMPACT

The current value of the 2006 Homesteader Trailer is $2,766. At the current tax rate for personal property of $2.55 would generate $70.58. The total loss of taxes to the County would be $70.58, which would decrease annually as the value of the trailer decreases.

ALTERNATIVES

1. Granting a tax exemption for the property will result in a loss of $70.58

annually. The Board should schedule a public hearing in order to hear public comment on whether to grant the exemption.

2. Deny the request.

3. Recommend that the Boosters consider donating the trailer to the School Board which would make the trailer exempt, thus eliminating the tax liability.

STAFF RECOMMENDATION

Staff recommends Alternative __3__. This would be easier than going through the whole tax exemption process for one trailer and achieve the same results.

FCM/jk

Attachments

MEMO

To: **F. Craig Meadows**
County Administrator

From: **Martin McMahon**
County Attorney

Subject: **Blacksburg High School Band Boosters – Request for Tax Exemption**

Date: **January 28, 2016**

As requested, I have reviewed the BHS Band Boosters request to be granted tax exemption by the Board for County personal property taxes.

It is not clear from this request if they are requesting tax relief for the current year. As you know they would only be eligible for relief if granted, the year following the action. The policy requires request to be in prior to July 1, to be considered in that calendar year with exemption beginning the following January 1.

The Boosters' request was submitted in November 2015, so it would be considered by the Board during the 2016 Calendar year with exemption beginning January 1, 2017. Since the Boosters only now own one trailer that is subject to taxation, I recommend that they consider donating the trailer to the School Board which would make the trailer exempt, thus eliminating the tax liability. This would be easier than going through the whole tax exemption process for one trailer and achieve the same result.

Should you have any questions please advise.

Blacksburg High School Boosters, Inc. is classified as a 501(c)(3) nonprofit public charity and is exempt from taxation pursuant to the 501(c) Internal Revenue Service Code. I have enclosed
our letter of determination verifying this status. Our organization does not possess an ABC license.

There are no salaries or other compensation for directors or officers running this nonprofit group- all of this is done on a volunteer basis by Blacksburg High School parents. Net earnings do no benefit individual members or officers of the organization. Donations and grants are used to provide services on behalf of BHS Band Boosters. For our 2014 tax year we received a total of $2127 in donations and grants.

The purpose of our nonprofit is to provide financial and parental support for the music groups and instrumental music department of Blacksburg High School. This includes the purchase and maintenance of symphonic, concert, and marching band uniforms; instruments; financial support for band competitions and other musical educational opportunities that are not within the public school budget. Thus, the financial support that is provided by Blacksburg High School Band Boosters far exceeds the loss of property tax to the community should we be granted this property tax-exempt status.

Blacksburg High School Band Boosters does not carry on any activities or propaganda attempting to influence legislation, or any other political pursuit.

The 1998 Homesteader trailer that BHS no longer owns (as of 2014) but is incorrectly being billed as taxable personal property (for tax year 2015) is assessed at $200 and has a personal property tax amount of $5.10. The second trailer on our property tax bill is a 2006 Homesteader trailer, and it has an assessed value of $2766 and a tax amount of $70.58.

The property that we are being taxed on (the 2 trailers listed above) do not produce any revenue, but it does directly promote the purposes of our organization because it is used to haul instruments and band supplies to competitions, educational opportunities, and performances such as football games for marching band halftime shows.

I have enclosed a copy of our most recent tax return reflecting our income and expenditures from our most recent tax year.

Sincerely,

Karen Dunlap
Treasurer, Blacksburg High School Band Boosters, Inc.
Email: dunlap@vt.edu
Ph: (540) 552-7415

MONTGOMERY COUNTY

F. CRAIG MEADOWS, COUNTY ADMINISTRATOR
OFFICE OF COUNTY ADMINISTRATION
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MEMORANDUM

TO: Martin M. Mahon, County Attorney

FROM: F. Craig Meadows, County Administrator

DATE: November 20, 2015

SUBJECT: BLACKSBURG HIGH SCHOOL BAND BOOSTERS REQUEST FOR PERSONAL PROPERTY TAX EXEMPTION

Attached please find a Request for Tax Exemption for personal property submitted by Karen Dunlap on behalf of the Blacksburg High School Band Boosters.

According to the application the Blacksburg High School Band Boosters owns a 2006 Homesteader Trailer that is used to transport Blacksburg High School marching band equipment and instruments to football games and competitions. Value of this trailer is assessed at $2766 and taxed at $70.58.

They were also taxed for a second trailer, which they no longer own, a 1998 Homesteader Trailer. The trailer was formerly owned by the BHS Band Boosters, but was donated to Blacksburg High School in 2014. Value of this trailer was assessed at $200 and taxed at $5.10.

Will you please review this request for completeness and determine whether the information provided establishes that the BHS Band Boosters may be eligible for tax-exempt status. I will then prepare a written report to the Board of Supervisors based on your review.

Thank you for your assistance.

FCM/jk

Attachments
Application
Bylaws and Articles of Incorporation
IRS Determination and 990-EZ form

To: F. Craig Meadows, County Administrator
755 Roanoke Street, Suite 2E
Christiansburg, VA 24073

From: Karen Dunlap
Treasurer, Blacksburg High School Band Boosters

RE: Request for Property Tax Exemption
Enclosures: BHS Band Boosters, Inc. Bylaws and Articles of Incorporation
IRS Determination Letter- Federal Income Tax Exemption Status
BHS Band Boosters, Inc. 2014 Tax Return

Mr. Meadows,

Please consider my request for personal property tax-exempt status for Blacksburg High School Band Boosters, Inc. The mailing address for this organization is:

Blacksburg High School Band Boosters, Inc.
P.O. Box 403
Blacksburg, VA 24063

Our organization was billed for taxes for 2 trailers, one of which was donated to Montgomery County Schools in 2014. The remaining trailer that is owned by BHS Band Boosters if physically located at:

Blacksburg High School
3401 Bruin Lane
Blacksburg, VA 24060

Our officer's names and addresses are:

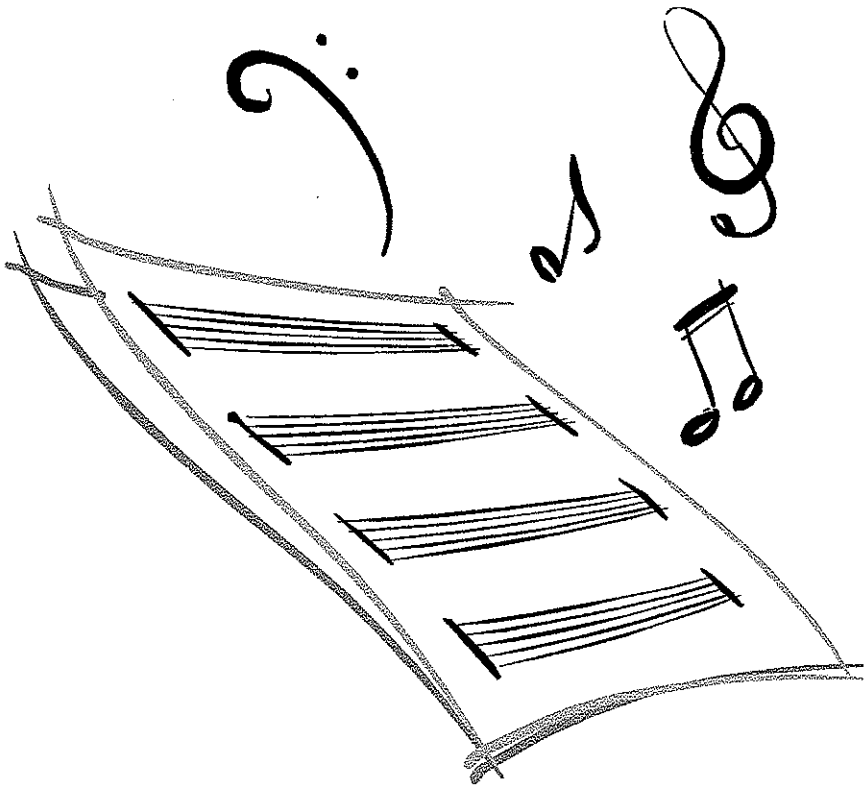
President: Michelle Berg; 2931 Weatherly Dr; Blacksburg, VA 24060
Vice President: Andrea Bertke; 3160 Ladyslipper Ln; Blacksburg, VA 24060
Treasurer: Karen Dunlap; 1411 Karr Lane; Blacksburg VA 24060
Secretary: Rachel Bethard; 564 High Meadow Dr; Blacksburg, VA 24060
Fundraising Coordinator: Carol Holden; 403 Wildflower Ln; Blacksburg VA 24060
BHS Band Dirctor: Darrell Pearman; 40 Salem Lane; Christiansburg, VA 24073

I have enclosed a copy of the BHS Band Boosters, Inc Bylaws and Articles of Incorporation. You may contact me, Karen Dunlap, at 552-7415 or dunlap@vt.edu if you need any further information.

Description of personal property listed on most recent tax bill:

(1) 1998 Homesteader Trailer; VIN #5HABA1217W1001994- This trailer was formerly owned by BHS Band Boosters, but was donated to Blacksburg High School/Montgomery County Schools in 2014. Back when BHS Band Boosters Inc. owned this trailer, it was used to transport Blacksburg High School marching band equipment and instruments to football games and competitions.
(2) 2006 Homesteader Trailer; VIN #5HABV20216N052124- This trailer is used to transport Blacksburg High School marching band equipment and instruments to football games and competitions.

Blacksburg High School Band Boosters, Inc.
Constitution and By-Laws



CONSTITUTION

of The Blacksburg High School Band Boosters

We, the undersigned, for the purpose of creating a Corporation not organized for profit, pursuant to Chapter 10 of Title 13.1 of the Code of Virginia, do hereby adopt the following Articles of Incorporation.

ARTICLE I. Name

A. The name of this organization shall be the Blacksburg High School Band Boosters, Inc., hereinafter known as the Band Boosters.

ARTICLE II. Purpose

A. The purpose of the Band Boosters is to provide financial and parental support for the music groups of the instrumental music department at Blacksburg High School.

B. Some of the objectives of the Boosters are:

1. To encourage and support an enthusiastic interest in all phases of the instrumental music program at the high school level in the public schools of Blacksburg.
2. To cooperate with those in charge of the instrumental music department and the School Board and the administration to the end that this department be brought to and kept at the highest possible degree of efficiency.
3. To develop a closer relationship between parents and the school, fostering the musical interests and education of the children, and stimulating the knowledge, performance, and appreciation of music.
4. To assist in the purchase and maintenance of uniforms, instruments, and other equipment not regularly provided by the school.
5. To augment or encourage educational trips, exchange programs, or concerts that are approved or sanctioned by the school.
6. To aid in chaperoning and volunteering for band trips and events.

ARTICLE III. Organization

A. The Band Boosters is organized exclusively and shall be operated exclusively with the meaning of Section 501 (c) (3) of the Internal Revenue Code of 1954 (or the corresponding provisions of the future United States Internal Revenue law).

B. The Band Boosters shall have the power to solicit and accept money to be used for these endeavors. In addition, the Band Boosters shall have all the powers granted to non-stock corporations generally under Chapter 10 of Title 13.1 of the Code of Virginia. The Band Boosters shall not conduct business for profit. No part of its income shall accrue to the benefit of any director, officer, or private Member or other individual, and no part of its activities shall be carrying on of propaganda or otherwise attempting to influence legislation. In accordance with the above stated endeavors, money may also be used for continuing education that supports or directly affects the student band program.

C. The Band Boosters' fiscal year shall run from June 1 through May 31.

ARTICLE IV. Dissolution

A. The Band Boosters may be dissolved in accordance with Title 13.1 of the Code of Virginia, as amended. The vote of Members at such a meeting as therein prescribed shall be by written ballot.

B. In the event of such dissolution, all the assets shall be converted into cash, excepting real estate, equipment, or other fixed assets suitable for transfer to another Blacksburg High School band department or BHS booster organization and after payment of all outstanding indebtedness the assets or the Corporation shall be distributed as follows to any worthy educational organization exempt under the United States Internal Revenue Code of 1954, Section 501(c)(3). This shall not be construed to mean that the distribution shall be limited to one such organization, but that such an organization must be non-profit and exempt under Section 501 of the IRC. This provision shall be applied in accordance with Virginia Law.

ARTICLE V. Membership

A Initially, there shall be one class of membership, herein after called "member." Members of the Blacksburg High School Band Boosters shall consist of all parents and friends of the band members enrolled in the various instrumental music organizations in the instrumental music department at Blacksburg High School. Each member shall have one vote on any matter legally coming before the membership, including elections of a Board of Directors.

B. Changes in membership classes, qualifications, and/or rights may be made in the Bylaws without regard to these Articles of Incorporation.

ARTICLE VI. Board of Directors

A. The control, direction, and management of the affairs and finances of the Band Boosters shall be vested in the Board of Directors, the number of which shall be fixed by the Bylaws. The initial number of directors shall be four.

B. The initial directors, and their addresses, are as follows:

John Sills; 201 Heartwood Crossing; Blacksburg, Virginia 24060

Sharone Newberne; 1387 Locust Avenue; Blacksburg, Virginia 24060

Heidi Harper; 2508 Manchester Street; Blacksburg, Virginia 24060

Khris Mogren; 509 Snidow Steet; Pembroke, VA 24136

ARTICLE VII. Bylaws

A. The Bylaws of the Corporation shall be adopted and may be amended from time to time by the Board of Directors. However, any Bylaws adopted by the Board of Directors may be amended or repealed by a vote of more than two-thirds of the members present or represented at a regular or special members meeting.

ARTICLE VIII. Address

A. The initial registered office of the Corporation shall be BHS, Blacksburg, Virginia 24060, which is in the County of Montgomery, and the initial registered agent at such address shall be, who is a resident of Virginia and an initial director of the corporation.

ARTICLE X. Incorporation

The name and address of each Incorporator is as follows:

Mr. John Sills

201 Heartwood Crossing, Blacksburg Virginia 24060

/s/ _____

Mrs. Sharone Newberne

1387 Locust Avenue; Blacksburg, Virginia 24060

/s/ _____

Mrs. Heidi Harper

2508 Manchester Street; Blacksburg, Virginia 24060

Signature: _____

Mr. Khris Mogren

509 Snidow Street; Pembroke, VA 24136

/s/ _____

STATE OF VIRGINIA, TOWN 0F: BLACSKBURG, to-wit:

I, a Notary Public for the Town of Blacksburg, State of Virginia, do hereby certify that , whose names are signed to the foregoing Articles of Incorporation, have acknowledged the same before me in my jurisdiction aforesaid.

Given under my hand this _____ day of _____ My commission expires _____ /s/ _____ Notary Public

BY-LAWS

ARTICLE I. DUTIES OF OFFICERS

A. The President shall preside at all meetings of the Band Boosters, appoint all committees, shall be ex-officio member of all committees and appoint other duties as prescribed by these bylaws.

B. The Vice-President (s) shall assume all the duties of the President in his/her absence, coordinate activities among various committees and other duties as prescribed by these bylaws. The Vice-President shall also be responsible for coordinating volunteers and event logistics.

C. The Secretary shall attend to correspondence and keep an accurate record of all Band Booster and Executive Board meetings, communicate meeting notices and other duties prescribed by these bylaws. Copies of minutes are to be given to the Band Booster President, and Band Director, whose copy shall be kept in the Band Director's office. It shall be the responsibility of the outgoing secretary to furnish the incoming secretary with all minutes and copies of correspondence accumulated during tenure of office and to coordinate activities among various committees.

D. The Treasurer shall receive all funds due the Band Boosters, deposit same in a bank account within seven (7) working days, and pay out all money owed by the Boosters, which have been approved by majority vote at the normal Band Booster meeting. All withdrawals from any checking or savings accounts shall require a signature of two (2) officers. The Treasurer shall also prepare a monthly treasurer's report, two (2) copies: one to be given to the Booster Secretary and one copy to be filed with the minutes The Treasurer shall prepare an annual financial report and see that the books and reports are duly submitted for auditing at the end of each fiscal year. The Treasure shall also perform all other duties as prescribed by the bylaws.

E. The Communication Officer shall be responsible for posting regular e-mail correspondence and maintaining contact lists for correspondence. This position will also be responsible for providing updates via social media.

F. All officers shall serve without compensation.

G. No member of this organization may divert any part of its income or assets to any member, donor, officer, individual, corporation or organization by any means except in the official execution of Band Booster business.

ARTICLE II. THE EXECUTIVE BOARD

A. The Executive Board shall be composed of the Band Boosters' officers, Committee Coordinators of this organization, and the Director(s) of Music.

B. The Executive Board shall meet at the discretion of the President and/or Band Director(s) to pass emergency measures that cannot be delayed until the next regularly scheduled Band Booster meeting.

C. Any emergency measure passed by the Executive Board shall be brought up and reviewed at the next regularly scheduled Band Booster meeting.

D. Review the financial status of the Band Booster members and submit an Annual Budget for the upcoming year to the Booster membership for approval.

E. Executive Members and Committee Coordinators will be identified each year and listed in a separate attachment.

ARTICLE III. MEETINGS

A. The regular meeting of the Band Boosters shall be held on a recurring basis at a convenient time, traditionally held on the third Tuesday of each calendar month at 5:30 p.m.

B. Special meetings of the Executive Board or officers may be called by the President, Vice-President and/or Band Director.

C. The last monthly meeting of the school year shall be known as the Annual Meeting and shall be for the purpose of electing officers, receiving year end reports of officers and committees and for any other business relating to the Blacksburg High School Band Boosters, Inc. Meeting minutes must reflect outgoing officers and incoming officers.

ARTICLE IV. QUORUM

A. A majority of the members of the Executive Board shall constitute a quorum.

ARTICLE V. ELECTIONS

A. At the regular meeting held in March, a Nominating Committee of five members shall be elected by the membership. It shall be the duty of this committee to nominate candidates for the officers to be filled at the Annual Meeting. The Nominating Committee shall report on the candidates at the regular monthly meeting prior to the Annual Meeting. Before the election at the Annual Meeting, additional nominations from the floor shall be permitted.

B. Officers are to be elected at the Annual Meeting and will assume their duties at the next regular monthly meeting.

C. All Band Booster members must be notified at least one week prior to the Annual Meeting of the candidates to be elected as new officers.

D. A majority vote of the members present shall constitute an election.

E. In the event that a Nominating Committee cannot be formed, the President will work with the Board Members and Band Director to identify candidates who are willing to fill officer vacancies. The 'slate' will be presented to the membership through e-mail and nominations will be requested at that time for final vote at the Annual Meeting.

ARTICLE VI. RECOMMENDED STANDING COMMITTEES

A. These are the recommended Standing Committees:

1. Audit Committee: The Audit Committee shall consist of a Chairman and no less than two (2) other Booster members appointed by the President who shall review the annual fiscal report submitted by the Treasurer.

2. Financial Assistance Committee: This committee shall consist of the Band Boosters Treasurer, The BHS Band Director and one (1) additional member from the Board, appointed by the President. The purpose of this committee is to review requests for financial assistance for band activities such as Band Camp, and any other events which the Board deems appropriate to distribute a Financial Assistance Request Form. The amount of financial assistance will be determined based on number of applications and funds available for such assistance.

3. Fund Raising: The committee is led by the vice-president and shall submit all fund raising activities to the executive Board for approval. Their responsibilities may include coordination of the following activities:

- Recruit additional help to solicit from area businesses
- Coordinate fund raising efforts with band director
- Collect and compile all orders from students
- Copy all order forms for archives and following years
- Organize envelopes and order forms for pick-up
- Coordinate with band director the delivery and distribution of orders
- Coordinate with band director the recovery of all funds
- Forward all funds to Band Booster Treasurer
- Provide Band Director with a list of delinquent students
- Coordinate with Communcation Officer to publicize sale

B. The Executive Board may create such standing committees as it may deem necessary to promote the goals and carry on the work of the organization. The term of each Chairperson shall be one (1) year or until the selection of a successor.

ARTICLE VII. FINANCIAL

A. **Annual Financial Report:** The Treasurer, at the end of each fiscal year, shall prepare an Annual Financial Report and submit the same with books and documentation to the Audit Committee. A report of the same will be made to the Band Boosters at the regular June meeting each year. The fiscal year shall run from June 1 – May 31. The Annual Financial Report shall state the following:

1. Balance on hand at the beginning of the fiscal year.
2. All cash received and from what source.
3. Total cash to be accounted for.
4. All expenditures will be documented.
5. Balance on hand at the end of the fiscal year.

The Annual Financial Report shall be signed by the Treasurer and the Audit Committee stating their approval of the report. A copy is to be filed with the minutes.

B. Payment for fund-raisers and any and all band expenses including but not limited to band camp, uniform expenses, trips involving the band and

auxiliaries, trips for graduating seniors, District and All-State fees, etc., may be made in the form of personal, business or cashier's check, or money order. Credit card payments are accepted using Square. Any fees associated with processing a credit card payment will be added to the total amount due and are the responsibility of the payer, not the Band Boosters. This fee is currently 3% of the transaction amount. Cash is not accepted. **Checks and Money Orders are to be made payable to the Blacksburg High School Band Boosters, Inc.**

C. Checks for any and all Band trips must be paid in full two (2) weeks prior to the departure date. Students with unpaid fees prior to trip departure will not participate in the trip. Any fees paid towards the event will be reimbursed, minus any non-refundable down payment for event participation. Any unpaid student fees at the end of the year will be submitted by letter of communication to the student parent/guardian and school Administration.

ARTICLE VIII. FUNDRAISING

A. All fund-raisers shall meet the requirements of Blacksburg High School and the Montgomery County Board of Education.

ARTICLE IX. CONFLICT OF INTEREST

A. No person who does business with a school booster club or other school organization, either as a representative or owner (in whole or in part) of a company, or is in a position to profit financially from the relationship, may serve as an officer of the Band Boosters or school organization.

ARTICLE X. AMENDMENTS

A. The Constitution and By-Laws may be amended by a majority vote of the members present at any regular meeting. The Amendments must have been presented at the preceding regular meeting of the Band Boosters.

B. The Constitution and By-Laws will be made available electronically or by mail, if requested, each year at the regular Annual meeting or by the last day of the school year.

C. No rule or regulation in this By-Law can be changed or revised, unless

approved by the Executive Board, Band Booster members and the Band Director.

ARTICLE XI. AUTHORITY

A. The rules contained in Robert's Rules of Order, latest edition, shall govern the Blacksburg High School Band Boosters, Inc. in all cases in which they do not conflict with the Constitution and By-Laws.

IN WITNESS WHEREOF, the Blacksburg High School Band Boosters, Inc. has caused this Constitution and By-Laws to be executed by its duly authorized officers _____

President:

Vice-
President(s):

Secretary:

Treasurer:

Band Director:

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:
DEC 06 2009

BLACKSBURG HIGH SCHOOL BAND
BOOSTERS INC
C/O JOHN SILLS
PO BOX 403
BLACKSBURG, VA 24063-0403

Employer Identification Number:
27-0959479
DLN:
17053289316039
Contact Person:
LING YEE
ID# 95201
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31
Public Charity Status:
509(a)(3)
Form 990 Required:
Yes
Effective Date of Exemption:
August 26, 2009
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

BLACKSBURG HIGH SCHOOL BAND

Sincerely,

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at *www.irs.gov/form990*.

OMB No. 1545-1150

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 6/1/2014 , and ending 5/31/2015

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: Blacksburg High School Band Boosters Inc

Number and street (or P.O. box, if mail is not delivered to street address): P.O. Box 403 | Room/suite:

City or town: Blacksburg | State: VA | ZIP code: 24063-0403

Foreign country name | Foreign province/state/county | Foreign postal code

D Employer identification number: 27-0959479

E Telephone number: 540-951-5706

F Group Exemption Number ▶

G Accounting Method: [X] Cash [ ] Accrual Other (specify) ▶

H Check ▶ [X] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ www.BHS.INFO

J Tax-exempt status (check only one) — [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 23,766

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	2,127
	2	Program service revenue including government fees and contracts		2	14,936
	3	Membership dues and assessments		3	
	4	Investment income		4	17
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	6,686	
	c	Less: direct expenses from gaming and fundraising events	6c	2,109	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	4,577
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	21,657
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	8,398
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	2,290
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	32
	16	Other expenses (describe in Schedule O)		16	6,673
	17	**Total expenses.** Add lines 10 through 16 ▶		17	17,393
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	4,264
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	17,840
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	-225
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	21,879

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

Form **990-EZ** (2014)

Part II Balance Sheets. (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . [X]

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	14,155	22	20,218
23	Land and buildings		23	
24	Other assets (describe in Schedule O)	3,685	24	1,661
25	**Total assets**	17,840	25	21,879
26	**Total liabilities** (describe in Schedule O)		26	
27	**Net assets or fund balances** (line 27 of column (B) must agree with line 21)	17,840	27	21,879

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III. . . . [ ]

What is the organization's primary exempt purpose? Fundraising for Blacksburg High School music program

Describe the organization's program service accomplishments for each of its three largest program services as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28	Funds allowed marching, concert, and symphonic bands to participate in statewide competitions, to purchase equipment, music, and uniforms, to augment music instruction, and to waive or reduce program fees for students. (Grants $) If this amount includes foreign grants, check here . . . ▶ [ ]	28a	14,263
29	(Grants $) If this amount includes foreign grants, check here . . . ▶ [ ]	29a	
30	(Grants $) If this amount includes foreign grants, check here . . . ▶ [ ]	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here . . . ▶ [ ]	31a	
32	**Total program service expenses.** (add lines 28a through 31a) ▶	32	14,263

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated – see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . [ ]

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Michelle Berg President	Hr/Wk 2.00	0	0	0
Andrea Bertke Vice President	Hr/Wk 2.00	0	0	0
Karen Dunlap Treasurer	Hr/Wk 2.00	0	0	0
Rachel Bethard Secretary	Hr/Wk 2.00	0	0	0
Carol Holden Fundraising Coordinator	Hr/Wk 1.00	0	0	0
Mike Berk Camp Coordinator	Hr/Wk 1.00	0	0	0
	Hr/Wk			
	Hr/Wk			
	Hr/Wk			
	Hr/Wk			
	Hr/Wk			
	Hr/Wk			

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		X
35 a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40 a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ____ ; section 4912 ▶ ____ ; section 4955 ▶ ____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ ____			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ ____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed. ▶ ____

42 a The organization's books are in care of ▶ Karen Dunlap Telephone no. ▶ 540-951-5706

Located at ▶ 1411 Karr Lane City Blacksburg ST VA ZIP + 4 ▶ 24060

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ ____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ▶ ____	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		
45 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
45 b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		X

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46		X

Part VI **Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans and deferred compensation	(e) Estimated amount of other compensation
Name None Title	Hr/Wk .00			
Name Title	Hr/Wk .00			
Name Title	Hr/Wk .00			
Name Title	Hr/Wk .00			
Name Title	Hr/Wk .00			

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A ▶ [X] Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer Date

▶ Karen Dunlap, Treasurer

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [X] if self-employed	PTIN
Marta Brinberg, M.S., E.A.	Marta Brinberg, M.S., E.A.	9/27/2015		P00444753

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ 2321 Woodland Hills Drive, Blacksburg, VA 24060 Phone no. 540-552-7209

May the IRS discuss this return with the preparer shown above? See instructions ▶ [X] Yes ☐ No

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172
2014
Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Blacksburg High School Band Boosters Inc	990EZ	27-0959479

Part I **Election To Expense Certain Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7			
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7			8	0
9	Tentative deduction. Enter the **smaller** of line 5 or line 8			9	0
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562			10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)			11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11			12	0
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 ▶	13	0		

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III **MACRS Depreciation (Do not include listed property.) (See instructions.)**

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	1,107
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental			27.5 yrs.	MM	S/L	
property			27.5 yrs.	MM	S/L	
i Nonresidential real			39 yrs.	MM	S/L	
property				MM	S/L	

Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,107
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

HTA

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization	Employer identification number
Blacksburg High School Band Boosters Inc	27-0959479

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 [X] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [X] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 1

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A) Blacksburg High School	54-6001433	2	X		15,939	
(B)						
(C)						
(D)						
(E)						
Total					15,939	0

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

LHA

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	0	0	0	0	0	0
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 **Total support.** Add lines 7 through 10						0

12 Gross receipts from related activities, etc. (see instructions) . . . 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	0.00%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	0.00%

16a **33 1/3% support test—2014.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☐

b **33 1/3% support test—2013.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☐

17a **10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

b **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2014** (line 10c, column (f) divided by line 13, column (f))	17	0.00%
18 Investment income percentage from **2013** Schedule A, Part III, line 17	18	0.00%

19a **33 1/3% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1	X	
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		X
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		X
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.*	4a		X
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		X
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI**.*	6		X
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		X
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		X
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI**.*	9a		X
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI**.*	9b		X
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI**.*	9c		X
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer (b) below.*	10a		X
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		X
b	A family member of a person described in (a) above?	11b		X
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* ***Part VI.***	11c		X

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	X	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2	X	
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3	X	

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions)****:*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer (a) and (b) below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer (a) and (b) below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 [X] Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4	0	0
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8	0	0

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d	0	0
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**).			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3	0	0
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0	0
6 Multiply line 5 by .035	6	0	0
7 Recoveries of prior-year distributions	7	0	0
8 **Minimum Asset Amount** (add line 7 to line 6)	8	0	0

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		0
2 Enter 85% of line 1	2		0
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		0
4 Enter greater of line 2 or line 3	4		0
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		0

7 [ ] Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**). See instructions.	
7 **Total annual distributions.** Add lines 1 through 6.	0
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	0
10 Line 8 amount divided by Line 9 amount	0.000

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			0
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013			
f **Total** of lines 3a through e	0		
g Applied to underdistributions of prior years		0	
h Applied to 2014 distributable amount			0
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.	0		
4 Distributions for 2014 from Section D, line 7: $ 0			
a Applied to underdistributions of prior years		0	
b Applied to 2014 distributable amount			0
c Remainder. Subtract lines 4a and 4b from 4.	0		
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).		0	
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			0
7 **Excess distributions carryover to 2015.** Add lines 3j and 4c.	0		
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013 0			
e Excess from 2014 0			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Part IV Section D Line 3 The Blacksburg High School Band Music Director is a member of the Executive Board. The BHS Band Boosters raise the funds, and the Music Director makes the decisions on how the funds will be spent in support of the instrumental music programs.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047
2014
Open to Public Inspection

Name of the organization: Blacksburg High School Band Boosters Inc

Employer identification number: 27-0959479

Form 990-EZ, Part I, Line 16, Other Expenses: Depreciation: 1,107

Form 990-EZ, Part I, Line 16, Other Expenses: Competition fees: 2,541

Form 990-EZ, Part I, Line 16, Other Expenses: Office supplies: 128

Form 990-EZ, Part I, Line 16, Other Expenses: Checks and bank fees: 27

Form 990-EZ, Part I, Line 16, Other Expenses: Music educator fees: 652

Form 990-EZ, Part I, Line 16, Other Expenses: Tax preparation: 150

Form 990-EZ, Part I, Line 16, Other Expenses: Trailer insurance/registration/tax: 1,375

Form 990-EZ, Part I, Line 16, Other Expenses: 2013-2014 Depreciation expense not taken on 2013 tax return: 693

Form 990-EZ, Part I, Line 20, Net Assets: Donated Leonard cargo trailer to Montgomergy County Public School Robotics Team: -225

Form 990-EZ, Part II, Line 24, Other Assets: Leonard cargo trailer: Beginning of year: 225, End of year: 0

Form 990-EZ, Part II, Line 24, Other Assets: 2006 Homestead Trailer: Beginning of year: 3,460, End of year: 1,661

Assets by Classification - 990EZ

Blacksburg High School Band Boosters Inc 27-0959479

5/31/2015

Item No.	Description of Property "*" indicates DISPOSED	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2014 Deprec.	2014 Accum. Deprec.
5-yr Logging Machinery and Equipment																
1	2005 Homesteader cargo trale	2/1/2014	F-22	100.00%	3,460	0	0	0	0	3,460	5	200DB	HY	692	1,107	1,799
	Total: 5-yr Logging Machinery and Equipment				3,460	0	0	0	0	3,460				692	1,107	1,799
	SubTotals				3,460	0	0	0	0	3,460				692	1,107	1,799
	Less: Disposed Assets				(0)	(0)	(0)	(0)	(0)	(0)				(0)	(0)	(0)
	Ending Totals				3,460	0	0	0	0	3,460				692	1,107	1,799

AT AN ADJOURNED MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF MONTGOMERY, VIRGINIA HELD ON THE 25TH DAY OF OCTOBER, 2004 AT 6:00 P.M. IN THE BOARD CHAMBERS, MONTGOMERY COUNTY GOVERNMENT CENTER, 755 ROANOKE STREET, CHRISTIANSBURG, VIRGINIA:

On a motion by Mary W. Biggs, seconded by Steve L. Spradlin and carried unanimously,

R-FY-05-73
POLICY ON TAX EXEMPTION REQUESTS ON REAL ESTATE AND PERSONAL PROPERTY TAXES FOR NON-PROFIT ORGANIZATIONS

BE IT RESOLVED, The Board of Supervisors of the County of Montgomery, Virginia hereby establishes procedures and criteria for the review and consideration by the Board of Supervisors of applications requesting exemption from local real and personal property taxes, as attached hereto.

The vote on the foregoing motion was as follows:

AYE	NAY
Doug Marrs	None
Steve L. Spradlin	
Annette S. Perkins	
Gary D. Creed	
John A. Muffo	
Mary W. Biggs	
James D. Politis	

ATTEST: B. Clayton Goodman, III

B. Clayton Goodman, III
County Administrator

BOARD OF SUPERVISORS POLICY REGARDING APPLICATIONS FOR TAX EXEMPTION BY DESIGNATION

PURPOSE

The Virginia Constitution provides that, after January 1, 2003, local governments may by designation, exempt the real and tangible personal property of nonprofit organizations from local property taxes if used exclusively for religious, charitable, patriotic, historical, benevolent, cultural or public park and playground purposes. The local governing body must adopt an ordinance to exempt the property. The purpose of this policy is to establish a procedure and criteria for the review and consideration by the Board of Supervisors of applications requesting exemption from local real and personal property taxes.

REQUEST FOR TAX EXEMPT STATUS

Applicants meeting certain criteria may request the Board of Supervisors to provide tax-exempt status from real or personal property taxes or both by designation. All requests must be in writing and must contain information prescribed by this policy. The Board of Supervisors is not required to designate any organization as being exempt from taxation and every designation of an organization is conditioned upon compliance with the terms of this Policy and any ordinance granting the exemption. The decision to grant tax-exempt status is totally within the discretion of the Board of Supervisors. 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 or national origin. The organization must be exempt from federal income tax pursuant to IRC §501(c) and upon obtaining exemption, must annually submit by July 1 of each year certification of its continuing tax-exempt status. Loss of 501(c) status is grounds for revocation of the tax exempt status. The organization must own the real and personal property for which the exemption is being requested. Exemptions will be effective as of January 1st of the year following the Board's approval. To be effective as of January 1st of a given year, applications for exemption shall be filed not later than July 1st of the preceding year. The foregoing filing deadline shall not apply, but the remainder of these policies shall apply, to applications filed before the adoption of this Policy.

APPLICATION REQUIREMENTS

Written requests for tax exempt status shall contain, at a minimum, the following information:

(1) The name and address of the organization requesting the tax-exempt status, including the tax-map number for any real property and the physical location of any tangible personal property for which the exemption is being requested. Names and addresses of officers, directors, managing members, trustees or partners as applicable shall be provided. A copy of the organizations Articles of Incorporation and bylaws shall

also be provided. The name and telephone number of a contact person for the organization shall also be included. A complete description of the property and the current use of that property for which exemption from taxation is sought shall be provided.

2. Information addressing whether the organization is exempt from taxation pursuant to §501(c) of the Internal Revenue Code. A copy of the Internal Revenue Service's determination letter shall be provided.

3. Information addressing whether there are any current alcoholic beverage licenses (ABC license) for serving alcoholic beverages issued to the organization by the Alcoholic Beverage Control Board for use on the property for which tax exempt status is being requested.

4. A statement of the salaries or other compensation, if any, paid to all directors, officers, managing members, trustees or partners as applicable. Information addressing whether any director, officer, managing members, trustees or partners as applicable of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services actually rendered.

5. Information addressing whether any part of the net earnings of the organization has inured to the benefit of any individual.

6. Information addressing whether any portion of the service provided by the organization was generated by funds received from donations, contributions or local, state or federal grants. If so, how much? Donations shall include the providing of personal services or the contribution of in-kind or material services.

7. Information addressing whether the organization provides services for the common good of the public. If so, please provide information as to the services provided in Montgomery County. Please address whether the benefits derived by the community at large are equivalent to or exceed the County's loss in revenue from taxes and if so, how?

8. Information addressing whether a substantial part of the activities of this organization involve carrying on propaganda or otherwise attempting to influence legislation and whether the organization participates in or intervenes in any political campaign on behalf of any candidate for public office.

9. Information as to the assessed value (estimate if not current assessment) of the real or personal property for which tax exemption is requested as well as the property taxes assessed against such property.

10. Information addressing whether the property which is the subject of this request produces revenue. If so, how much? Information whether the real or personal property for which the exemption is sought relates to the purposes for which the organization was created and whether the use of such property directly promotes those purposes.

11. Provide the most recent financial statement of the organization including where applicable, IRS Forms 900, 990, 990EZ, 990T reflecting income and expenditures for the most current twelve (12) month reporting period. If investments such as stocks, bonds, and other investments are reflected on the financial statement please provide a list of all such investments including the name and type of investment, the date received and the value.

12. Any other criteria, facts and circumstances which the applicant or County feels the Board of Supervisors may deem appropriate and pertinent to the application.

PROCEDURE FOR TAX EXEMPTION

The written request for tax exempt status shall be sent to the County Administrator. The County Administrator shall review the application for completeness and determine whether the information provided establishes that the Organization may be eligible for tax-exempt status. If the applicant's written request is determined to be incomplete or that the organization is not eligible for tax exempt status, the County Administrator shall notify the applicant accordingly. The County Administrator shall prepare a written report addressing the information provided and the revenue impact to the County and provide a copy of the report to the Board of Supervisors.

Once the written request has been determined by the County Administrator to be complete, the Administrator shall forward the request to the County Attorney for preparation of an ordinance for the Board of Supervisors' consideration. The ordinance shall state the specific use on which the exemption is based that continuance of the exemption shall be contingent on the continued use of the property in accordance with the purpose for which the organization is designated and shall contain such other conditions or restrictions as the Board may deem appropriate. The ordinance shall not be considered until after the Board of Supervisors have held a public hearing on the proposed exemption at which citizens shall have an opportunity to be heard. The Board of Supervisors shall publish notice of the hearing at least once in a newspaper of general circulation in Montgomery County. The notice shall include the assessed value of the real and personal property for which an exemption is requested as well as the property taxes assessed against such property. The public hearing shall not be held until at least five (5) days after the notice is published in the newspaper. The organization requesting the property tax exemption shall be responsible for paying the County for the cost of publication of the notice. The Board of Supervisors shall consider the information the organization is required to submit pursuant to this Policy along with any other criteria, facts and circumstances as may be deemed pertinent in determining whether to grant tax exempt status.

TRIENNIAL REVIEW; REVOCATION OFEXEMPTION

Any organization granted exemption from local taxation by the Board of Supervisors shall be required to file an application with the County Administrator every three (3) years as a requirement for retention of the exemption granted. The application shall be filed with the County Administrator not later than July 1st of the year preceding the tax year the exemption is sought to be continued. The applications shall contain the following information:

(1) The ownership of the property;

(2) The use of the property;

(3) Whether the organization has any rule, regulation, policy or practice that discriminates on the basis of religious conviction, race, color, sex or national origin;

(4) Whether the organization is current on all its obligations to the County;

(5) Whether the organization is in compliance with all County ordinances and regulations, including, but not limited to building, subdivision and zoning ordinances;

(6) Whether the organization has attempted to influence legislation, has participated in, or intervened in, any political campaign on behalf of any candidate for public office;

(7) The names and addresses of officers, directors, managing members, trustees or partners, as applicable;

(8) A current statement of the salaries or other compensation, if any, paid to officers, directors, managing members, trustees or partners, as applicable;

(9) A current certificate of Good Standing from the State Corporation Commission;

(10) The most recent financial statement, including, where applicable, IRS Forms 900; 990;990EZ;990T reflecting income and expenditures for the most current twelve (12) month reporting period.

The County Administrator shall conduct an initial evaluation of each application and any supporting materials submitted and submit a written report summarizing the Administrator's evaluation to the Board of Supervisors as to whether the Board should consider revoking the exemption..