



## **REPORT AND RECOMMENDATIONS**

### **FINANCE COMMITTEE**

**WEDNESDAY, AUGUST 20, 2025**

**8:30 AM**

**FIRST FLOOR CONFERENCE ROOM**

**107 NORTH KENT STREET**

**WINCHESTER, VA 22601**

### **ATTENDEES**

Committee Members Present: Heather Lockridge, Chairman; Josh Ludwig; Robert Liero; Mike Stottlemeyer; and Brandon Monk.

Non-voting liaisons: Tonya Sibert, Commissioner of the Revenue; and William Orndoff, Treasurer.

Committee Member Absent: Delane Karalow.

Staff Present: Sharon Kibler, Assistant Finance Director; Missi Neal, Purchasing Manager; Lenny Millholland, Sheriff; Stacy Herbaugh, Parks & Recreation Director; Joe Wilder, Public Works Director; Clay Corbin, NRADC Superintendent; and Delsie Jobe, DSS Administrative Services Manager.

#### **A. Action Items –**

The following items are insurance reimbursements and were approved under consent: A.2 and A.7.

The following items are donations and were approved under consent: A.4 and A.11.

The following items are carry forward requests from FY25 to FY26 of previously appropriated funds, and were approved under consent: A.3, A.8, A.9, and A.13.

#### **A.1. The Public Works Director requests a General Fund supplemental appropriation in the amount of \$85,000.**

The request is for the purchase and installation of a new digital monument sign and was approved by the Public Works Committee. Funds are available in the Animal Shelter Reserve. No local funds required.

The committee recommends approval.

[AnShltr Sign SA.pdf](#)

**A.2. The Public Works Director requests a General Fund supplemental appropriation in the amount of \$25,334.**

This amount represents a vehicle insurance claim received in FY 2025 and will be used toward the purchase of a replacement vehicle in FY 2026. No local funds required.

The committee recommends approval.

[Inspections Ins Claim.pdf](#)

**A.3. The DSS Administrative Services Manager requests a General Fund supplemental appropriation in the amount of \$30,000.**

This amount represents a carry forward to FY 2026 of unspent FY 2025 funds designated for the purchase of a replacement vehicle. No additional local funds required.

The committee recommends approval.

[DSS Vehicle CF.pdf](#)

**A.4. The Parks and Recreation Director requests a General Fund supplemental appropriation in the amount of \$900.**

This amount represents a donation received for a memorial bench at Rose Hill Park. No local funds required.

The committee recommends approval.

[Parks Bench Donation.pdf](#)

**A.5. The NRADC Superintendent requests a Jail Fund supplemental appropriation in the amount of \$188,146.**

This amount represents an increase in opioid abatement grant funds awarded. No local funds required.

The committee recommends approval.

[NRADC OAA Grant.pdf](#)

**A.6. VJCCCA requests a General Fund supplemental appropriation in the amount of \$131.**

This amount represents funds that were not spent in FY2025 to be returned to the State. No local funds required.

The committee recommends approval.

[VJCCCA Expenses.pdf](#)

**A.7. The Sheriff requests a General Fund supplemental appropriation in the amount of \$17,476.**

This amount represents vehicle insurance claims received in FY 2025 and FY 2026 that will be used toward equipment for the replacement vehicles. No local funds required.

The committee recommends approval.

[Sheriff Auto Claims.pdf](#)

**A.8. The Sheriff requests a General Fund supplemental appropriation in the amount of \$122,619.**

This amount represents a carry forward of FY 2025 unspent funds to FY 2026 that are designated for the purchase of a building at the impound lot. No local funds required.

The committee recommends approval.

[Sheriff Carry Fwds Impound Bldg.pdf](#)

**A.9. The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,932.**

This amount represents a carry forward of FY 2025 unspent funds to FY 2026 for new vehicle equipment. No additional local funds required.

The committee recommends approval.

[Sheriff Carry Fwds Vehicle Equip.pdf](#)

**A.10. The Sheriff requests a General Fund supplemental appropriation in the amount of \$250,000.**

This amount represents an appropriation for three (3) outstanding State Homeland Security Grants. The grants were awarded in FY 2025 and are expected to be spent in FY 2026. No local funds required.

The committee recommends approval.

[Sheriff Carry Fwds Grants.pdf](#)

**A.11. The Sheriff requests a General Fund supplemental appropriation in the amount of \$7,825.**

This amount represents donations received in FY 2025 and FY 2026 and will go toward the impound lot building. No local funds required.

The committee recommends approval.

[Sheriff Donations.pdf](#)

**A.12. The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,695.**

This amount represents funds received in FY 2025 from recycling scrap metal to be used for ammunition. No local funds required.

The committee recommends approval.

[Sheriff Scrap.pdf](#)

**A.13. The Commissioner of the Revenue requests a General Fund supplemental appropriation not to exceed \$30,000.**

This amount represents a carry forward to FY 2026 of unspent FY 2025 funds to complete the CAMA Mobile Assessor software project. No additional local funds required.

The committee recommends approval.

[COR CAMA CF.pdf](#)

**A.14. The Finance/Audit Committee charter adopted by the Board of Supervisors requires an annual review and reassessment.**

The committee recommends no changes to the current charter.

[FinanceCommitteeCharter.pdf](#)

**B. No Board Action Required**

**B.1. Marian Homes, Inc. has submitted an Application for Real Property Tax Exemption to the Commissioner of the Revenue.**

This item is presented to the committee for consideration and a recommendation to the Board of Supervisors. Real property tax exemptions may be designated by the Board of Supervisors by adopting an ordinance following a public hearing.

The committee postpones making a recommendation pending the establishment of a policy and further information on all exemptions. The

committee directed the Commissioner of the Revenue to prepare a draft policy and provide comprehensive exemption information at a future Finance Committee meeting.

[Tax Exempt Marion Homes COR.pdf](#)  
[Tax Exempt Marion Homes Inc.pdf](#)  
[Tax Exempt Virginia Code Â§ 58.1-3651.pdf](#)  
[Tax Exempt Marion Home Application.pdf](#)  
[Tax Exempt Marion Homes 990.pdf](#)  
[Tax Exempt Marion Homes IRS.pdf](#)



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: ATTENDEES

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**Title:** Committee Members Present: Heather Lockridge, Chairman; Josh Ludwig; Robert Liero; Mike Stottlemeyer; and Brandon Monk.

Non-voting liaisons: Tonya Sibert, Commissioner of the Revenue; and William Orndoff, Treasurer.

Committee Member Absent: Delane Karalow.

Staff Present: Sharon Kibler, Assistant Finance Director; Missi Neal, Purchasing Manager; Lenny Millholland, Sheriff; Stacy Herbaugh, Parks & Recreation Director; Joe Wilder, Public Works Director; Clay Corbin, NRADC Superintendent; and Delsie Jobe, DSS Administrative Services Manager.

**Attachments:**



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

---

**Title: The Public Works Director requests a General Fund supplemental appropriation in the amount of \$85,000.**

The request is for the purchase and installation of a new digital monument sign and was approved by the Public Works Committee. Funds are available in the Animal Shelter Reserve. No local funds required.

The committee recommends approval.

**Attachments:**

[AnShltr Sign SA.pdf](#)



MEMORANDUM

**TO:** Cheryl Shiffler, Director of Finance

**FROM:** Joe C. Wilder, Director of Public Works

**SUBJECT:** Supplemental Appropriation  
New Digital Monument Sign – Animal Shelter

**DATE:** July 1, 2025

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The Animal Shelter is requesting a supplemental appropriation in the amount of \$85,000 to fund the purchase and installation of a new digital monument sign to be located along Fort Collier Road, in front of the Northwest Regional Adult Detention Center. The sign will be approximately 50 square feet in size and will feature an LED display to share information with the public, including shelter announcements and animals available for adoption, as shown in the attached drawing. Funding for this project will come entirely from the Animal Shelter donation fund reserve, with no use of local tax dollars.

**(Attachment 1)**

The approximate balance in the Animal Shelter donation fund line item is \$1,594,000. Of that total, approximately \$105,000 is earmarked for spay/neuter support at the shelter, leaving \$1,590,000 available for other special projects, including the proposed digital sign. Please note that use of these special funds must be approved by the Board of Supervisors.

At the June 24, 2025, Public Works Committee meeting, the committee unanimously approved a supplemental appropriation in the amount of \$85,000 for the purchase and installation of the new digital sign. The committee also voted to forward the request to the Finance Committee for further consideration and approval.

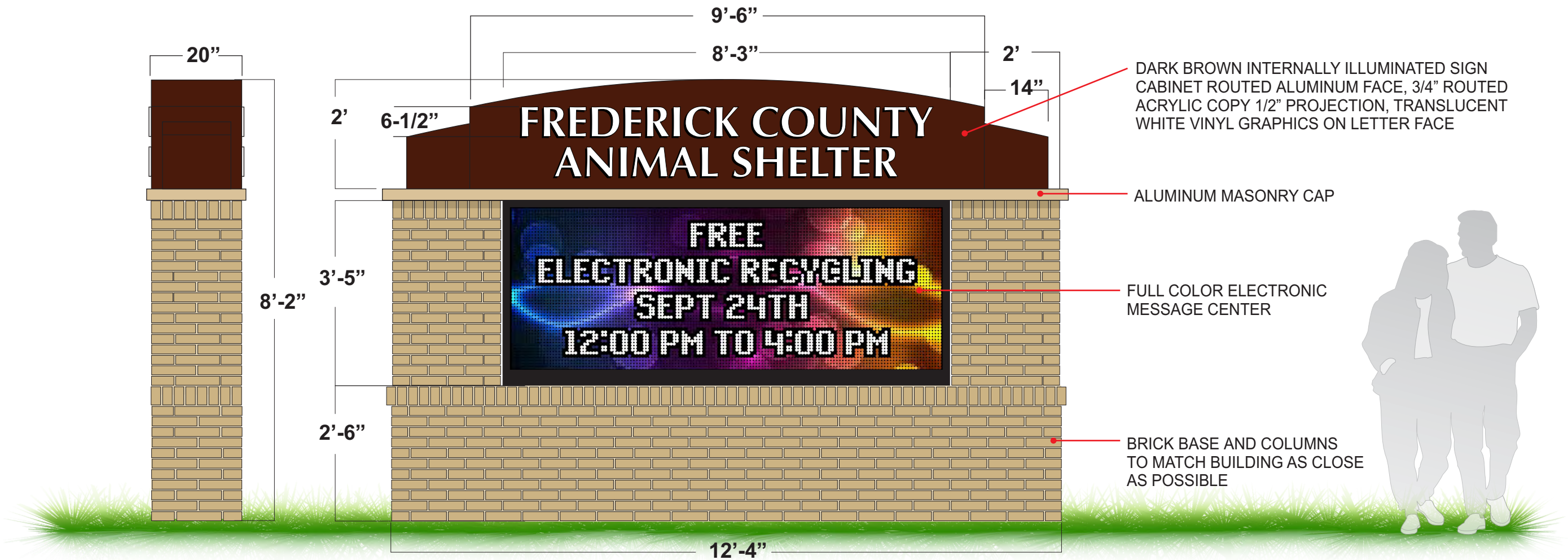
Please include the supplemental appropriation request in the amount of \$85,000 on the next Finance Committee agenda for consideration. The request is to move funds from the reserve line item 010-000240-2501 to line item 010-04305-8900-00 – Improvements Other Than Buildings, for the purchase and installation of the Animal Shelter digital monument sign.

JCW/kco

attachments as stated

cc: file







Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

---

**Title: The Public Works Director requests a General Fund supplemental appropriation in the amount of \$25,334.**

This amount represents a vehicle insurance claim received in FY 2025 and will be used toward the purchase of a replacement vehicle in FY 2026. No local funds required.

The committee recommends approval.

**Attachments:**

[Inspections Ins Claim.pdf](#)



## COUNTY of FREDERICK

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### Inspections Department

Mark A. Fleet, Building Official  
540-665-5650  
Fax 540-678-0682

### Memorandum

**To:** Cheryl Shiffler, Finance Director  
**From:** Mark Fleet, Building Official  
**Through:** Joe C. Wilder, Director of Public Works  
**Date:** July 1, 2025  
**Subject:** Request For Appropriation of funds

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We would like to request a supplemental appropriation for the Inspections Department budget in the amount of \$25,334.86. This is the amount received by Frederick County as payment for an auto insurance claim dated May 12, 2025, for the total loss of one of our department vehicles. The funding would be used to purchase a replacement vehicle. Place the funding in line item #010-034010-8005-000-000, Motor Vehicles and Equipment.

We are requesting this item be placed on the next Finance committee agenda for consideration and approval.

If you have any questions or need any other information, please let me know.

MF/jcw

3-010-018990-0001  
C.S. 6/2/25



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

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**Title: The DSS Administrative Services Manager requests a General Fund supplemental appropriation in the amount of \$30,000.**

This amount represents a carry forward to FY 2026 of unspent FY 2025 funds designated for the purchase of a replacement vehicle. No additional local funds required.

The committee recommends approval.

**Attachments:**

[DSS Vehicle CF.pdf](#)

# Memo

To: Finance Committee/Cheryl Shiffler  
From: Delsie D. Jobe, Administrative Services Manager  
CC: Tamara Green, Director  
Date: July 16, 2025  
Re: Carry Forward Request of \$30,000

*DDJ*

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The Department of Social Services is requesting a FY 2025 fund carry forward of \$30,000 from GL# 4-010-053160-8005-000 to the same GL# in the FY26 budget. Funds were approved for a replacement vehicle that the Department requested at budget submission. Due to delays in obtaining vehicles, we were unable to secure the purchase before the year-end closing on June 30, 2025.

Thank you for your consideration.



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

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**Title: The Parks and Recreation Director requests a General Fund supplemental appropriation in the amount of \$900.**

This amount represents a donation received for a memorial bench at Rose Hill Park. No local funds required.

The committee recommends approval.

**Attachments:**

[Parks Bench Donation.pdf](#)



## COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: [fcprd@fcva.us](mailto:fcprd@fcva.us)

[www.fcprd.net](http://www.fcprd.net)

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# MEMO

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**To:** Finance Committee  
**From:** Stacy Herbaugh, Director Parks and Recreation  
**Subject:** Supplemental Appropriation  
**Date:** July 2, 2025

Please transfer \$900 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071100-5407-000-000 which represents a donation from the family of Matthew "Buddy" Chicklo to have a bench installed in his honor at Rose Hill Park.

Please contact me should you have any questions, (540)722-8304.

FY 25



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

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**Title: The NRADC Superintendent requests a Jail Fund supplemental appropriation in the amount of \$188,146.**

This amount represents an increase in opioid abatement grant funds awarded. No local funds required.

The committee recommends approval.

**Attachments:**

[NRADC OAA Grant.pdf](#)



# Northwestern Regional Adult Detention Center

Clay A. Corbin - Superintendent



141 Fort Collier Road, Winchester, VA 22603  
(540) 665-6374 (540) 665-1615 FAX

## MEMORANDUM

TO: Cheryl Shiffler, Finance Director  
FROM: Clay Corbin, Superintendent *Clay a Corbin*  
DATE: August 1, 2025  
SUBJECT: Virginia Opioid Abatement grant

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Request that a total of \$188,146 be appropriated to the following revenue line item:

State Grants 3-011-024040-0001

Request that a total of \$188,146 be appropriated to the following expenditure line item:

Professional Services – 4-011-033010-3001-000

This represents an increased amount approved from the opioid abatement grant originally budgeted at \$235,000.

Thank you for your consideration of this request.



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

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**Title: VJCCCA requests a General Fund supplemental appropriation in the amount of \$131.**

This amount represents funds that were not spent in FY2025 to be returned to the State. No local funds required.

The committee recommends approval.

**Attachments:**

[VJCCCA Expenses.pdf](#)

**Virginia Department of Juvenile Justice  
Community Programs Reporting  
FY2025 VJCCCA Expenditures for  
VJCCCA-Frederick County**

**Anger Management**

| Program ID                      | Program Name                 | Required<br>Local Match /<br>MOE<br>Expenses | State Allocation<br>Expenses           | Additional<br>Local<br>Expenses | Total<br>Expenses                  | Total<br>SU | Total<br>Admits |
|---------------------------------|------------------------------|--|--|---------------------------------|------------------------------------|-------------|-----------------|
| 069-390278-00                   | Anger Management: Teens, Inc | -  | \$6,600.00                             | -                               | \$6,600.00                         | 113         | 16              |
| 069-390278-01                   | Anger Management: Wellness 8 | -  | \$1,880.00                             | -                               | \$1,880.00                         | 47          | 5               |
| <b>Total Budget: \$8,480.00</b> |                              | <b>Difference: -</b>                         | <b>Totals: -</b>                       | <b>\$8,480.00</b>               | <b>\$8,480.00</b>                  | <b>160</b>  | <b>21</b>       |
|                                 |                              | <b>Estimated SU: 50</b>                      | <b>Estimated Cost Per SU: \$169.60</b> |                                 | <b>Actual Cost Per SU: \$53.00</b> |             |                 |

**Anger Management**

| Program ID                      | Program Name                     | Required<br>Local Match /<br>MOE<br>Expenses | State Allocation<br>Expenses          | Additional<br>Local<br>Expenses | Total<br>Expenses                  | Total<br>SU | Total<br>Admits |
|---------------------------------|----------------------------------|--|---------------------------------------|---------------------------------|------------------------------------|-------------|-----------------|
| 069-390278-03                   | Anger Management: 3rd Millennium | -  | \$2,550.00                            | -                               | \$2,550.00                         | 34          | 34              |
| <b>Total Budget: \$2,550.00</b> |                                  | <b>Difference: -</b>                         | <b>Totals: -</b>                      | <b>\$2,550.00</b>               | <b>\$2,550.00</b>                  | <b>34</b>   | <b>34</b>       |
|                                 |                                  | <b>Estimated SU: 30</b>                      | <b>Estimated Cost Per SU: \$85.00</b> |                                 | <b>Actual Cost Per SU: \$75.00</b> |             |                 |

**Life Skills**

| Program ID                       | Program Name                             | Required<br>Local Match /<br>MOE<br>Expenses | State Allocation<br>Expenses          | Additional<br>Local<br>Expenses | Total<br>Expenses                  | Total<br>SU | Total<br>Admits |
|----------------------------------|--|--|---------------------------------------|---------------------------------|------------------------------------|-------------|-----------------|
| 069-230278-06                    | Casey Life Skills: Connected Communities | -  | \$6,205.50                            | -                               | \$6,205.50                         | 101         | 3               |
| 069-230278-07                    | Casey Life Skills: Teens Inc             | -  | \$7,312.50                            | -                               | \$7,312.50                         | 114         | 6               |
| 069-230278-09                    | Casey Life Skills: Wellness 8            | -  | \$2,420.00                            | -                               | \$2,420.00                         | 44          | 2               |
| <b>Total Budget: \$15,939.00</b> |  | <b>Difference: \$1.00</b>                    | <b>Totals: -</b>                      | <b>\$15,938.00</b>              | <b>\$15,938.00</b>                 | <b>259</b>  | <b>11</b>       |
|                                  |  | <b>Estimated SU: 600</b>                     | <b>Estimated Cost Per SU: \$26.57</b> |                                 | <b>Actual Cost Per SU: \$61.54</b> |             |                 |

**Virginia Department of Juvenile Justice  
Community Programs Reporting  
FY2025 VJCCCA Expenditures for  
VJCCCA-Frederick County**

**Pre-D Em & Gps**

| Program ID                       | Program Name               | Required<br>Local Match /<br>MOE<br>Expenses | State Allocation<br>Expenses | Additional<br>Local<br>Expenses       | Total<br>Expenses  | Total<br>SU                        | Total<br>Admits |
|----------------------------------|----------------------------|--|------------------------------|---------------------------------------|--------------------|------------------------------------|-----------------|
| 069-510278-01                    | Pre-D Em & Gps: Teens Inc. | -  | \$35,390.00                  | -                                     | \$35,390.00        | 1,399                              | 44              |
| <b>Total Budget: \$35,390.00</b> |                            | <b>Difference: -</b>                         |                              | <b>Totals:</b>                        | <b>\$35,390.00</b> | <b>1,399</b>                       | <b>44</b>       |
|                                  |                            | <b>Estimated SU: 1,410</b>                   |                              | <b>Estimated Cost Per SU: \$25.10</b> |                    | <b>Actual Cost Per SU: \$25.30</b> |                 |

**Pro-Social Skills**

| Program ID                       | Program Name                           | Required<br>Local Match /<br>MOE<br>Expenses | State Allocation<br>Expenses | Additional<br>Local<br>Expenses       | Total<br>Expenses  | Total<br>SU                        | Total<br>Admits |
|----------------------------------|--|--|------------------------------|---------------------------------------|--------------------|------------------------------------|-----------------|
| 069-210278-10                    | Timbrook Achievement Center: Teens Inc | -  | \$37,920.00                  | -                                     | \$37,920.00        | 605                                | 8               |
| <b>Total Budget: \$37,920.00</b> |  | <b>Difference: -</b>                         |                              | <b>Totals:</b>                        | <b>\$37,920.00</b> | <b>605</b>                         | <b>8</b>        |
|                                  |  | <b>Estimated SU: 576</b>                     |                              | <b>Estimated Cost Per SU: \$65.83</b> |                    | <b>Actual Cost Per SU: \$62.68</b> |                 |

**Pro-Social Skills**

| Program ID                      | Program Name   | Required<br>Local Match /<br>MOE<br>Expenses | State Allocation<br>Expenses | Additional<br>Local<br>Expenses       | Total<br>Expenses | Total<br>SU                        | Total<br>Admits |
|---------------------------------|--|--|------------------------------|---------------------------------------|-------------------|------------------------------------|-----------------|
| 069-210278-11                   | Timbrook Achievement Center (Summer Program): Teens, Inc | -  | \$5,040.00                   | -                                     | \$5,040.00        | 84                                 | 3               |
| <b>Total Budget: \$5,160.00</b> |  | <b>Difference: \$120.00</b>                  |                              | <b>Totals:</b>                        | <b>\$5,040.00</b> | <b>84</b>                          | <b>3</b>        |
|                                 |  | <b>Estimated SU: 256</b>                     |                              | <b>Estimated Cost Per SU: \$20.16</b> |                   | <b>Actual Cost Per SU: \$60.00</b> |                 |

**Restorative Justice**

| Program ID                    | Program Name                    | Required<br>Local Match /<br>MOE<br>Expenses | State Allocation<br>Expenses | Additional<br>Local<br>Expenses       | Total<br>Expenses | Total<br>SU                         | Total<br>Admits |
|-------------------------------|---------------------------------|--|------------------------------|---------------------------------------|-------------------|-------------------------------------|-----------------|
| 069-550278-00                 | Restorative Justice: Wellness 8 | -  | -                            | -                                     | -                 | -                                   | -               |
| 069-550278-01                 | Restorative Justice: Teens In   | -  | \$200.00                     | -                                     | \$200.00          | 1                                   | 1               |
| <b>Total Budget: \$200.00</b> |                                 | <b>Difference: -</b>                         |                              | <b>Totals:</b>                        | <b>\$200.00</b>   | <b>1</b>                            | <b>1</b>        |
|                               |                                 | <b>Estimated SU: 20</b>                      |                              | <b>Estimated Cost Per SU: \$10.00</b> |                   | <b>Actual Cost Per SU: \$200.00</b> |                 |

**Virginia Department of Juvenile Justice  
Community Programs Reporting  
FY2025 VJCCCA Expenditures for  
VJCCCA-Frederick County**

**Shoplifting/Larceny Reduction**

| Program ID                    | Program Name                      | Required<br>Local Match /<br>MOE<br>Expenses | State Allocation<br>Expenses | Additional<br>Local<br>Expenses       | Total<br>Expenses | Total<br>SU                        | Total<br>Admits |
|-------------------------------|-----------------------------------|--|------------------------------|---------------------------------------|-------------------|------------------------------------|-----------------|
| 069-190278-02                 | Larceny Reduction: 3rd Millennium | -  | \$825.00                     | -                                     | \$825.00          | 11                                 | 11              |
| <b>Total Budget: \$835.00</b> |                                   | <b>Difference: \$10.00</b>                   |                              | <b>Totals:</b>                        | <b>\$825.00</b>   | <b>11</b>                          | <b>11</b>       |
|                               |                                   | <b>Estimated SU: 12</b>                      |                              | <b>Estimated Cost Per SU: \$69.58</b> |                   | <b>Actual Cost Per SU: \$75.00</b> |                 |

**Specialized Program Services**

| Program ID                       | Program Name  | Required<br>Local Match /<br>MOE<br>Expenses | State Allocation<br>Expenses | Additional<br>Local<br>Expenses          | Total<br>Expenses  | Total<br>SU                        | Total<br>Admits |
|----------------------------------|---|--|------------------------------|--|--------------------|------------------------------------|-----------------|
| 069-250278-26                    | Specialized Program Services: Mentoring             | -  | \$20,084.00                  | -  | \$20,084.00        | 295                                | 11              |
| 069-250278-27                    | Specialized Program Services: Clinical Services     | -  | -                            | -  | -                  | -                                  | -               |
| 069-250278-28                    | Specialized Program Services: Sex Offender Services | -  | -                            | -  | -                  | -                                  | -               |
| 069-250278-29                    | Specialized Program Services: Parenting Skills      | -  | -                            | -  | -                  | -                                  | -               |
| <b>Total Budget: \$20,084.00</b> |   | <b>Difference: -</b>                         |                              | <b>Totals:</b>                           | <b>\$20,084.00</b> | <b>295</b>                         | <b>11</b>       |
|                                  |   | <b>Estimated SU: 20</b>                      |                              | <b>Estimated Cost Per SU: \$1,004.20</b> |                    | <b>Actual Cost Per SU: \$68.08</b> |                 |

**Virginia Department of Juvenile Justice  
Community Programs Reporting  
FY2025 VJCCCA Expenditures for  
VJCCCA-Frederick County**

**Substance Abuse Education**

| Program ID                                  | Program Name                              | Required<br>Local Match /<br>MOE<br>Expenses | State Allocation<br>Expenses   | Additional<br>Local<br>Expenses | Total<br>Expenses           | Total<br>SU | Total<br>Admits |    |
|---|---|--|--------------------------------|---------------------------------|-----------------------------|-------------|-----------------|----|
| 069-280278-04                               | Substance Abuse Education: 3rd Millennium | -  | \$1,800.00                     | -                               | \$1,800.00                  | 24          | 23              |    |
| Total Budget: \$1,800.00                    |   | Difference: -                                | Totals: -                      | \$1,800.00                      | -                           | \$1,800.00  | 24              | 23 |
| Estimated SU: 25                            |   |  | Estimated Cost Per SU: \$72.00 |                                 | Actual Cost Per SU: \$75.00 |             |                 |    |
| Total Expenses for VJCCCA-Frederick County: |   | -  | \$128,227.00                   | -                               | \$128,227.00                | 2,872       | 167             |    |

**Total Budget for VJCCCA-Frederick County: \$128,358.00**

**Difference: \$131.00**

**Maintenance Of Effort: -**

**State Allocation: \$128,358.00**

**Met MOE? Yes**

**Return to State: \$131.00**

4-010-033030-5113-001

FY25 total expenditures : \$142,650

State : \$128,227

County: \$ 14,423 (phone, office supplies, parking)



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

---

**Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$17,476.**

This amount represents vehicle insurance claims received in FY 2025 and FY 2026 that will be used toward equipment for the replacement vehicles. No local funds required.

The committee recommends approval.

**Attachments:**

[Sheriff Auto Claims.pdf](#)

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance  
FROM : Sheriff Lenny Millholland  
DATE : August 1, 2025  
SUBJECT : Insurance Reimbursement

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The Frederick County Sheriff's Office has received reimbursement checks from VACoRP totaling **\$17,476.60** related to auto claims. These funds have been posted into **Revenue Line Item 3-010-018990-001 (Miscellaneous)**. The claims and associated amounts are as follows:

- \$8,594.15 – Auto claim dated April 15, 2025, involving Deputy Galbraith, Car #24-01 (VIN 9932)
- \$3,297.85 – Auto claim dated May 17, 2025, involving Master Deputy Stump, Car #17-17 (VIN 0202)
- \$5,584.60 – Auto claim dated July 7, 2025, involving Sergeant Armstrong, Car #21-19 (VIN 4267)

We are requesting the full amount of **\$17,476.60** be appropriated to **Line Item 31020-8005-000-000 (Motor Vehicles & Equipment)** to support the upfitting of the replacement vehicles.

Thank you,  
LWM/adc

*\$8882.45 C.S. 7/30/25*  
*\$8,594.15 C.S. 6/25/25*



## VACORE CLAIMS

68-183/514

412 VOID AFTER 180 DAYS

PAY  
TO  
THE  
ORDER  
OF

Eight Thousand Five Hundred Ninety-Four and 15/100 Dollars\*\*\*\*\*

| DATE       | CHECK NO.    |
|------------|--------------|
| 06/06/2025 | 658507       |
| AMOUNT     |              |
| \$         | **8,594.15** |

FREDERICK COUNTY

AUTHORIZED ACCOUNT SIGNER  
TWO SIGNATURES REQUIRED OVER \$30,000

SECURITY FEATURES INCLUDED. DETAILS ON BACK

## REMITTANCE STATEMENT - PLEASE DETACH BEFORE DEPOSITING

| Description        | From Date | To Date   | Invoice #  | Invoice Amt | Amount     |
|--------------------|-----------|-----------|------------|-------------|------------|
| Auto Comprehensive | 5/20/2025 | 5/20/2025 | appraisal  | \$9,094.15  | \$9,094.15 |
| Auto Comprehensive | 5/20/2025 | 5/20/2025 | deductible | (\$500.00)  | (\$500.00) |

Claim Number: [REDACTED] Payee: FREDERICK COUNTY  
 Check Number: 658507 Total Check Amt: \$8,594.15 Event Date: 4/15/2025 Department: 034 Frederick Date of Check: 6/6/2025  
 Check Memo: payment letter

3-010-018990-  
0001

1096

\$8594.15

**VACORP CLAIMS**

68-183/514

412 VOID AFTER 180 DAYS

| DATE       | CHECK NO.    |
|------------|--------------|
| 07/17/2025 | 664911       |
| AMOUNT     |              |
| \$         | **3,297.85** |

PAY  
TO  
THE  
ORDER  
OF

Three Thousand Two Hundred Ninety-Seven and 85/100 Dollars\*\*\*\*\*

FREDERICK COUNTY

AUTHORIZED ACCOUNT SIGNER  
TWO SIGNATURES REQUIRED OVER \$30,000

SECURITY FEATURES INCLUDED. DETAILS ON BACK

**REMITTANCE STATEMENT - PLEASE DETACH BEFORE DEPOSITING**

| Description        | From Date | To Date  | Invoice #  | Invoice Amt | Amount     |
|--------------------|-----------|----------|------------|-------------|------------|
| Auto Comprehensive | 7/9/2025  | 7/9/2025 | estimate   | \$3,797.85  | \$3,797.85 |
| Auto Comprehensive | 7/9/2025  | 7/9/2025 | deductible | (\$500.00)  | (\$500.00) |

Claim Number: [REDACTED] Payee: FREDERICK COUNTY

Check Number: 664911 Total Check Amt: \$3,297.85 Event Date: 5/17/2025 Department: 034 Frederick Date of Check: 7/17/2025

Check Memo: payment letter

3-010-018990-  
0001  
1096  
\$3297.85

**VACORP CLAIMS**

68-183/514

412 **VOID AFTER 180 DAYS**

**PAY  
TO  
THE  
ORDER  
OF**

Five Thousand Five Hundred Eighty-Four and 60/100 Dollars\*\*\*\*\*

| DATE       | CHECK NO.    |
|------------|--------------|
| 07/23/2025 | 666305       |
| AMOUNT     |              |
| \$         | **5,584.60** |

**FREDERICK COUNTY**

**AUTHORIZED ACCOUNT SIGNER  
TWO SIGNATURES REQUIRED OVER \$30,000**

SECURITY FEATURES INCLUDED. DETAILS ON BACK

**REMITTANCE STATEMENT- PLEASE DETACH BEFORE DEPOSITING**

| cription                | From Date | To Date   | Invoice #          | Invoice Amt | Amount     |
|-------------------------|-----------|-----------|--------------------|-------------|------------|
| Auto Uninsured Motorist | 7/14/2025 | 7/14/2025 | estimate/appraisal | \$5,584.60  | \$5,584.60 |

Claim Number: Payee: FREDERICK COUNTY

Check Number: 666305 Total Check Amt: \$5,584.60 Event Date: 7/7/2025 Department: 034 Frederick Date of Check: 7/23/2025

Check Memo: payment letter

3-010-018990-  
0001  
1096  
\$5,584.60



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

---

**Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$122,619.**

This amount represents a carry forward of FY 2025 unspent funds to FY 2026 that are designated for the purchase of a building at the impound lot. No local funds required.

The committee recommends approval.

**Attachments:**

[Sheriff Carry Fwds Impound Bldg.pdf](#)



# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler, Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Carry Forward of funds  
DATE : August 8, 2025

---

We are requesting the following amounts that were appropriated in FY25 to be carried forward to the FY26 budget year.

- A.8.** • \$122,619.00 was the remainder amount in the improvements other than buildings line item 31020-8900-000-000 for FY25. We are requesting this amount be carried forward to purchase a building to hold emergency vehicles.
  - Most of the funds came from an insurance claim 5 years ago for a tent that was damaged due to a snowstorm. The tent was covering some of our emergency vehicles. The rest of the funds were donated.
    - Insurance = \$61,970.68
    - Donation = \$60,748.32
  - A task order request has been submitted, and we're waiting on the contracted architectural & engineer to respond to and set up a meeting with us.
- A.9.** • \$2,932.11 was the remainder amount in the motor/vehicles and equipment line item 31020-8005-000-0000 for FY25. We are requesting this amount be carried forward to go towards new equipment for the new vehicles.
  - We've had several vehicles that have been involved in accidents and equipment needs to be replaced.
- A.10.** • \$250,000 was the remainder amount in the Machinery & Equipment Grant line item 4-010-031020-8001-000-001 for FY25. We are requesting this amount to be carried forward to go towards the three (3) State Homeland Security grants that have been approved.
  - The grants are for the following.
    - Air Diving System
    - A replacement underwater remote-controlled vehicle
    - Traffic Message Sign.

Thank you,  
LWM/adc

## Building Funds

[illegible]



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

---

**Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,932.**

This amount represents a carry forward of FY 2025 unspent funds to FY 2026 for new vehicle equipment. No additional local funds required.

The committee recommends approval.

**Attachments:**

[Sheriff Carry Fwds Vehicle Equip.pdf](#)



# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler, Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Carry Forward of funds  
DATE : August 8, 2025

---

We are requesting the following amounts that were appropriated in FY25 to be carried forward to the FY26 budget year.

- A.8.** • \$122,619.00 was the remainder amount in the improvements other than buildings line item 31020-8900-000-000 for FY25. We are requesting this amount be carried forward to purchase a building to hold emergency vehicles.
  - Most of the funds came from an insurance claim 5 years ago for a tent that was damaged due to a snowstorm. The tent was covering some of our emergency vehicles. The rest of the funds were donated.
    - Insurance = \$61,970.68
    - Donation = \$60,748.32
  - A task order request has been submitted, and we're waiting on the contracted architectural & engineer to respond to and set up a meeting with us.
- A.9.** • \$2,932.11 was the remainder amount in the motor/vehicles and equipment line item 31020-8005-000-0000 for FY25. We are requesting this amount be carried forward to go towards new equipment for the new vehicles.
  - We've had several vehicles that have been involved in accidents and equipment needs to be replaced.
- A.10.** • \$250,000 was the remainder amount in the Machinery & Equipment Grant line item 4-010-031020-8001-000-001 for FY25. We are requesting this amount to be carried forward to go towards the three (3) State Homeland Security grants that have been approved.
  - The grants are for the following.
    - Air Diving System
    - A replacement underwater remote-controlled vehicle
    - Traffic Message Sign.

Thank you,  
LWM/adc





Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

---

**Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$250,000.**

This amount represents an appropriation for three (3) outstanding State Homeland Security Grants. The grants were awarded in FY 2025 and are expected to be spent in FY 2026. No local funds required.

The committee recommends approval.

**Attachments:**

[Sheriff Carry Fwds Grants.pdf](#)

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler, Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Carry Forward of funds  
DATE : August 8, 2025

We are requesting the following amounts that were appropriated in FY25 to be carried forward to the FY26 budget year.

- A.8.** • \$122,619.00 was the remainder amount in the improvements other than buildings line item 31020-8900-000-000 for FY25. We are requesting this amount be carried forward to purchase a building to hold emergency vehicles.
  - Most of the funds came from an insurance claim 5 years ago for a tent that was damaged due to a snowstorm. The tent was covering some of our emergency vehicles. The rest of the funds were donated.
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  - We've had several vehicles that have been involved in accidents and equipment needs to be replaced.
- A.10.** • \$250,000 was the remainder amount in the Machinery & Equipment Grant line item 4-010-031020-8001-000-001 for FY25. We are requesting this amount to be carried forward to go towards the three (3) State Homeland Security grants that have been approved.
  - The grants are for the following.
    - Air Diving System
    - A replacement underwater remote-controlled vehicle
    - Traffic Message Sign.

Thank you,  
LWM/adc



## Grant Application Request Form

The Grant Application & Acceptance Policy, adopted by the Board of Supervisors on March 23, 2016, outlines the policies for submitting grant applications on behalf of Frederick County and for the acceptance and appropriation of all grant awards. This policy applies to any Frederick County program, department or constitutional office preparing and submitting grant applications to agencies outside the County government for funds, materials or equipment to be received and administered by the County or by an agency for which the County acts as fiscal agent.

Please refer to the policy flow chart on the back of this form to assist in determining the appropriate course of action. The policy in its entirety can be found on the Finance intranet page.

Complete the information below and attach as the cover to all grant applications sent to the County Administrator for approval.

|  |  |           |  |                                |          |
|--|--|-----------|--|--------------------------------|----------|
| Requesting Department  | Sheriff's Office   |           |  |                                |          |
| Name of Grant  | State Homeland Security Grant  |           |  |                                |          |
| Grantor  | DHS  |           |  |                                |          |
| Grant deadline for submission  |  |           |  |                                |          |
| Total Amount of Anticipated Award  | \$ 100,000.00  |           |  |                                |          |
| Purpose of grant (summary)<br>PLEASE INCLUDE FISCAL YEAR   | For FY24-25. This grant is for acquiring a replacement underwater remote controlled vehicle used for providing video, sonar, depth information for handling calls for service in bodies of water where evidence, human remains, vehicles are secreted in water from sight. vehicle is used to provide information to protect divers from unknown risks and danger that can be mitigated. |           |  |                                |          |
| Grant approved through budget process? (Yes/No)  | Yes  |           |  |                                |          |
| Local Match Requirement (Yes/No)   | No   | Amount:   |  |                                |          |
| If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment) |  |           |  |                                |          |
| Other associated costs   |  |           |  |                                |          |
| Continuing obligation and cost (fin comm/BOS approval required)  |  |           |  |                                |          |
| Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)   | No   | How many? |  | Total cost, including fringes: |          |
| Revenue and Expenditure codes & amounts  | Revenue 3-010-024040-0030<br>Expenditure - 4-010-031020-8001-000-00<br>Amount up to \$100,000.00   |           |  |                                |          |
| Department Contact (name, email, phone)  | Sgt. Mike Ellinger dellinge@fcva.us 540-327-4473   |           |  |                                |          |
| Department Head approval to apply for grant  | [Redacted Signature]   |           |  | Date                           | 06/05/24 |
| BOS approval date (if applicable)  |  |           |  |                                |          |
| Finance review of grant policy compliance  | [Redacted Signature]   |           |  | Date                           |          |
| County Administrator approval to apply for grant   | [Redacted Signature]   |           |  | Date                           |          |

Notes:

Finance Cmte 8/20/25: request to carry forward to FY26.

## Grant Application Request Form

The Grant Application & Acceptance Policy, adopted by the Board of Supervisors on March 23, 2016, outlines the policies for submitting grant applications on behalf of Frederick County and for the acceptance and appropriation of all grant awards. This policy applies to any Frederick County program, department or constitutional office preparing and submitting grant applications to agencies outside the County government for funds, materials or equipment to be received and administered by the County or by an agency for which the County acts as fiscal agent.

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Complete the information below and attach as the cover to all grant applications sent to the County Administrator for approval.

|  |  |           |  |                                |          |
|--|--|-----------|--|--------------------------------|----------|
| Requesting Department  | Sheriff's Office   |           |  |                                |          |
| Name of Grant  | State Homeland Security Grant  |           |  |                                |          |
| Grantor  | DHS  |           |  |                                |          |
| Grant deadline for submission  |  |           |  |                                |          |
| Total Amount of Anticipated Award  | \$ 50,000.00   |           |  |                                |          |
| Purpose of grant (summary)<br>PLEASE INCLUDE FISCAL YEAR   | For FY24-25. This grant is for acquiring surface supplied air diving system to provide continuous air supply to divers working underwater while searching for evidence, human remains, vehicles, inspecting infrastructures underwater. This will provide a safer working environment underwater when used to mitigate entanglement issue with low or out of air supply issue. This system would allow an emergency underwater to become a diver work through the entanglement to end the problem. |           |  |                                |          |
| Grant approved through budget process? (Yes/No)  | Yes  |           |  |                                |          |
| Local Match Requirement (Yes/No)   | No   | Amount:   |  |                                |          |
| If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment) |  |           |  |                                |          |
| Other associated costs   |  |           |  |                                |          |
| Continuing obligation and cost (fin comm/BOS approval required)  |  |           |  |                                |          |
| Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)   | No   | How many? |  | Total cost, including fringes: |          |
| Revenue and Expenditure codes & amounts  | Revenue 3-010-024040-0030<br>Expenditure - 4-010-031020-8001-000-00<br>Amount up to \$50,000.00  |           |  |                                |          |
| Department Contact (name, email, phone)  | Sgt. Mike Ellinger dellinge@fcva.us 540-327-4473   |           |  |                                |          |
| Department Head approval to apply for grant  | [Redacted Signature]   |           |  | Date                           | 06/05/24 |
| BOS approval date (if applicable)  |  |           |  |                                |          |
| Finance review of grant policy compliance  | [Redacted Signature]   |           |  | Date                           |          |
| County Administrator approval to apply for grant   | [Redacted Signature]   |           |  | Date                           |          |

Notes:

Finance Cmte 8/20/25: request to carry forward to FY26.


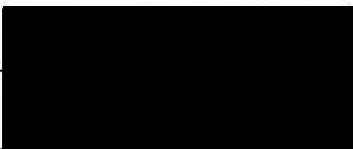
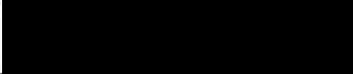


## Grant Application Request Form

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Please refer to the policy flow chart on the back of this form to assist in determining the appropriate course of action. The policy in its entirety can be found on the Finance intranet page.

Complete the information below and attach as the cover to all grant applications sent to the County Administrator for approval.

|  |   |           |  |                                |          |
|--|---|-----------|--|--------------------------------|----------|
| Requesting Department  | Sheriff's Office  |           |  |                                |          |
| Name of Grant  | State Homeland Security Grant   |           |  |                                |          |
| Grantor  | DHS   |           |  |                                |          |
| Grant deadline for submission  |   |           |  |                                |          |
| Total Amount of Anticipated Award  | \$ 100,000.00   |           |  |                                |          |
| Purpose of grant (summary)<br>PLEASE INCLUDE FISCAL YEAR   | For FY24-25. This grant is for acquiring traffic message sign boards to be used at large events to provide information or directio to the public. |           |  |                                |          |
| Grant approved through budget process? (Yes/No)  | Yes   |           |  |                                |          |
| Local Match Requirement (Yes/No)   | No  | Amount:   |  |                                |          |
| If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment) |   |           |  |                                |          |
| Other associated costs   |   |           |  |                                |          |
| Continuing obligation and cost (fin comm/BOS approval required)  |   |           |  |                                |          |
| Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)   | No  | How many? |  | Total cost, including fringes: |          |
| Revenue and Expenditure codes & amounts  | Revenue 3-010-024040-0030<br>Expenditure - 4-010-031020-8001-000-00<br>Amount up to \$100,000.00  |           |  |                                |          |
| Department Contact (name, email, phone)  | Sgt. Mike Ellinger dellinge@fcva.us 540-327-4473  |           |  |                                |          |
| Department Head approval to apply for grant  |   |           |  | Date                           | 06/05/24 |
| BOS approval date (if applicable)  |   |           |  |                                |          |
| Finance review of grant policy compliance  |    |           |  | Date                           |          |
| County Administrator approval to apply for grant   |    |           |  | Date                           |          |

Notes:

Finance Cmte 8/20/25: request to carry forward to FY26.



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

---

**Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$7,825.**

This amount represents donations received in FY 2025 and FY 2026 and will go toward the impound lot building. No local funds required.

The committee recommends approval.

**Attachments:**

[Sheriff Donations.pdf](#)



# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Appropriation of Funds – building  
DATE : August 1, 2025

The Frederick County Sheriff's Office has received donations totaling **\$7,825.00**, which have been posted to account **3-010-018990-0006**. The breakdown of donations is as follows:

- **January 8, 2025** – \$25.00 from Mr. O'Neal
- **June 2, 2025** – \$300.00 from Ms. Braithwaite
- **July 9, 2025** – \$7,500.00 from the Browns

We are requesting the total amount of **\$7,825.00** be appropriated to line item **31020-8900-000-000** (Improvements Other Than Buildings). These funds will be used for improvements related to the building at the impound lot.

Thank you,

LWM/adc

\$25 C.S. 1/13/25  
\$300 C.S. 6/4/25  
\$7,500 C.S. 7/10/25

Check look  
in April

THE DENNIS J O'NEAL REV TRUST  
DENNIS J. O'NEAL TRUSTEE  
M/A DATED 11-29-2021

09-22

226

60-251-514  
03

12/16/24

Date

CHECK ARMOR

Pay to the  
Order of

SHERIFF LARRY M. HOLLAND

\$ 25,000.00

TWENTY FIVE THOUSAND 00/100

Dollars



Photo  
Safe  
Deposit

For



Arlene C. Braithwaite

68-426/514

729

CHECKS FOR THE CLINE HIGH SECURITY



Pay to Fredrick Co. Sheriff's Office \$ 300<sup>00</sup>  
the Order of Three hundred 00  
100 Dollars

Heat  
Reactive  
Ink

Memo Donation (LMSD)







Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

---

**Title: The Sheriff requests a General Fund supplemental appropriation in the amount of \$2,695.**

This amount represents funds received in FY 2025 from recycling scrap metal to be used for ammunition. No local funds required.

The committee recommends approval.

**Attachments:**

[Sheriff Scrap.pdf](#)

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Recycling of Scrap Metal  
DATE : August 1, 2025

---

The Frederick County Sheriff's Office had collected scrap metal (Brass) from ammo. We've received payments totaling \$2,695.00 from Auto Recyclers LLC. This amount has been posted to 3-010-018990-0001

We are requesting this amount to be appropriated in line item 4-010-031020-5409-000-000 (Police Supplies) This amount will go towards ammo.

Thank you.

LWM/adc

C.S. 6/4/25



THIS CHECK IS VOID WITHOUT A COLORED BACKGROUND, PADLOCK ICON, MICROPRINTING, AND ADX MAX LOGO WATERMARK

AUTO RECYCLERS LLC  
SCRAP METAL ACCOUNT

124199

5/30/2025

PAY TO THE  
ORDER OF

FREDRICK COUNTY

\$ 2695.00

Two Thousand Six Hundred and Ninety-Five 0/100

DOLLARS

VOID AFTER 90 DAYS

Memo



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

---

**Title: The Commissioner of the Revenue requests a General Fund supplemental appropriation not to exceed \$30,000.**

This amount represents a carry forward to FY 2026 of unspent FY 2025 funds to complete the CAMA Mobile Assessor software project. No additional local funds required.

The committee recommends approval.

**Attachments:**

[COR CAMA CF.pdf](#)



## COUNTY OF FREDERICK

**Commissioner of the Revenue Office**  
Tonya Sibert, Commissioner of the Revenue  
[tonya.sibert@fcva.us](mailto:tonya.sibert@fcva.us)  
(540) 665-5681

### MEMO

**To:** Finance Committee  
**From:** Tonya Sibert, Commissioner of the Revenue  
**Subject:** Request for Carry Forward Funds for Mobile Assessor CAMA Software Project  
**Date:** August 20, 2025

---

The Commissioner of the Revenue formally requests the carry forward of unspent funds for the Mobile Assessor CAMA software project, ITP #2500343. We request that any remaining balance, not to exceed \$30,000, be carried forward into budget line item 4-010-012100-9005-000-000 for the fiscal year 2026 to complete this contracted project.

If you have any questions or concerns, please let me know.

Sincerely,

*Tonya Sibert*

Tonya Sibert  
County of Frederick  
Commissioner of the Revenue



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: Action Items

---

**Title:** The Finance/Audit Committee charter adopted by the Board of Supervisors requires an annual review and reassessment.

The committee recommends no changes to the current charter.

**Attachments:**

[FinanceCommitteeCharter.pdf](#)

## **Frederick County Board of Supervisor's**

### **Finance/Audit Committee Charter**

#### **I. Organization**

There shall be a committee of the Board of Supervisors ("Board") of Frederick County, Virginia ("County") known as the Finance Committee ("Committee"). The Committee shall be comprised of three (3) members of the Board of Supervisors who will be appointed by the Chairman of the Board, with one appointed as Chair, three (3) citizen members as appointed by the Chairman of the Board, and two (2) non-voting liaisons: the County Treasurer and the County Commissioner of the Revenue. The Finance Director will serve as secretary of the Committee with the duties including preparing agendas and reports to the Board. This Charter shall govern the Committee with regard to its duties and responsibilities. The goal of the Committee shall be to provide oversight for all financial policies, procurement policy, financial planning, risk management, debt issuance, budget development and other fiscal related issues.

#### **II. Purpose**

The primary function of the Committee is to review matters of a financial nature including proposed changes to fiscal/procurement policies and the review and recommendation for matters of a financial nature coming forward to the Board including, but not limited to, supplemental appropriations, transfers and contracts. The Committee's primary duties and responsibilities are as follows:

- To provide to the Board means for determining the manner in which policies, programs, and resources authorized by the Board are being deployed by management consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances, and directives.
- Develop and submit reports, draft policies and/or recommendations regarding audits and the finances of the County to the full Board for its consideration.
- To serve as the Audit Committee to assist the Board in carrying out its oversight responsibilities by reviewing financial information provided in the County's annual financial report.

The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Section IV of this Charter.

#### **III. Meetings and Quorum**

The Committee shall meet monthly or more or less frequently as circumstances dictate. The Chairman of the Board, the Chair of the Committee, or a majority of the Committee members may call or cancel meetings of the Committee. The Chair of the Committee shall prepare or approve an agenda in advance of each meeting. The County Administrator and the Director(s) with the responsibilities for finance shall be invited to all meetings. Other management officials and counsel to the Board may be invited as necessary. With the exception of Directors, the Chair may excuse any non-Committee members from attendance at any meeting or portion of any meeting. A majority of

the total Committee composition shall constitute a quorum for the purposes of conducting the business of the Committee.

#### **IV. Responsibilities**

The Committee shall have the following duties and responsibilities:

##### **A. Finance**

1. Review and advise the Board and senior management of the County with respect to finance initiatives, policies and procedures, including activities relating to procurement.

2. Provide direction during the preparation of the annual budget. Review the County Administrator's final budget proposal and provide recommendations to the Board with respect to those proposals including tax rates and fees.

3. Review and advise the Board on supplemental appropriation requests, transfers and change orders as dictated by policy.

4. Review the budgetary and financial implications of management's tactical and strategic plans.

5. Review periodic or interim budget and/or financial statements to ensure the County is operating within approved financial and budgetary allocations and that the County is appropriately safeguarding its financial resources.

##### **B. Audit**

1. Perform independent review and execute oversight of the financial reporting process, internal controls and independent auditors.

2. Provide a forum separate from management in which auditors and other interested parties can discuss the annual audit.

3. Meet with the external auditors during the entrance and exit conferences and at other times as needed or upon request of the external auditors. Review and approve the annual external audit engagement letter.

4. Manage the County's internal audit function including review and approval of the internal annual audit work plan, reports and recommendations. The internal auditor shall report functionally to the Chair of the committee or designee. The Committee chair, along with the County Administrator and Finance Director, shall conduct annual evaluations of the auditor's performance. The Committee Chairman shall participate in decisions regarding the appointment of the internal auditor and the acceptance of the internal audit plan.

##### **C. Other Duties Related to Review, Reports and Improvement Procedures**

1. Review and reassess annually the adequacy of this Charter, and conduct an annual self-assessment of this Committee's performance.



2. Report all meetings of the Committee to the Board on the matters discussed at each Committee meeting, as appropriate.

3. Perform any other activities consistent with this Charter, the County's goals, objectives and governing law, as the Committee or the Board deems necessary or appropriate.

Original: Adopted by Board of Supervisors 1/25/2012

Revisions:

9/9/2013: reduced Board of Supervisor representatives from four (4) to three (3)

9/29/2014: no changes

10/21/2015: no changes

9/13/2017: no changes

9/12/2018: no changes

9/11/2019: no changes

9/9/2020: no changes

11/10/2021: no changes

8/10/2022: no changes

8/16/2023: no changes

8/14/2024: no changes



Finance Committee  
Agenda Item Detail  
Meeting Date: August 20, 2025  
Agenda Section: No Board Action Required

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**Title: Marian Homes, Inc. has submitted an Application for Real Property Tax Exemption to the Commissioner of the Revenue.**

This item is presented to the committee for consideration and a recommendation to the Board of Supervisors. Real property tax exemptions may be designated by the Board of Supervisors by adopting an ordinance following a public hearing.

The committee postpones making a recommendation pending the establishment of a policy and further information on all exemptions. The committee directed the Commissioner of the Revenue to prepare a draft policy and provide comprehensive exemption information at a future Finance Committee meeting.

**Attachments:**

[Tax Exempt Marion Homes COR.pdf](#)  
[Tax Exempt Marion Homes Inc.pdf](#)  
[Tax Exempt Virginia Code Â§ 58.1-3651.pdf](#)  
[Tax Exempt Marion Home Application.pdf](#)  
[Tax Exempt Marion Homes 990.pdf](#)  
[Tax Exempt Marion Homes IRS.pdf](#)



## Frederick County, Virginia

OFFICE OF

### COMMISSIONER OF THE REVENUE

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Winchester VA 22601

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[tonya.sibert@fcva.us](mailto:tonya.sibert@fcva.us)

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**Tonya C. Sibert**  
**COMMISSIONER**




Phone: 540-665-5681

Fax: 540-667-6487

## MEMORANDUM

TO: Finance Committee

FROM: Tonya C. Sibert, Commissioner of the Revenue 

DATE: July 9, 2025

RE: Marian Homes INC

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Attached, in connection with the request for real property tax exemption, is Marian Homes INC letter to the Board of Supervisors, Application for Exemption, and IRS exemption determination.

For 2025 the taxes for Map No. 54C 62 3 are \$ 2,029.92 for 48¢ tax rate.

I have let Jim McHugh President of Marian Homes know that this will be presented to the Finance Committee on August 20th and the Board of Supervisors on September 10th. In addition, I have let Mr. McHugh know if the exemption is granted, we will request it to be retroactive to the date of operation.

Thank you.

Marian Homes falls under Exemptions by Designation: Permissive exemptions which a locality may grant for property owned by a qualifying nonprofit organization and used in accordance with the organization's

1. Does the request meet state code requirements for the exemption?

58.1-3651. Property exempt from taxation by classification or designation by ordinance adopted by local governing body on or after January 1, 2003.

A. Pursuant to subsection 6 (a)(6) of Article X of the Constitution of Virginia, on and after January 1, 2003, any county, city, or town may by designation or classification exempt from real or personal property taxes, or both, by ordinance adopted by the local governing body, the real or personal property, or both, owned by a nonprofit 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 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. 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, sexual orientation, gender identity, or national origin.

2. Does the COR approve/deny the request based on the application received and applicable requirements at the State and/or local level?

The COR is to provide all the information to present to the Finance Committee where they will decide, recommended/not recommended/ no determination. Then forward information to the BOS.

155-153 Property exempted from taxation by designation.

The real or personal property of an organization designated by the Board of Supervisors and used by such organization exclusively for one or more of the purposes as set forth in Article X, Section 6(a), of the Constitution of Virginia shall be exempt from taxation so long as such organization is operated not for profit and the property so exempted is used in accordance with the purpose(s) for which the organization is classified. The indicated real or personal property of each of the following organizations is so designated by the Board of Supervisors pursuant to this section:

3. Fiscal impact to the County if this requested is granted.

- a. Projected real estate taxes. For 2025 the taxes for Map No. 54C 62 3 are \$2,029.92 for the .48
- b. Fiscal impact to County Capital Facilities per the Development Impact Model over 20 years. (I have no idea if this is still a thing, or would even apply to the Marian request? Approximately \$2,029.92 in tax exemption for this year.

Existing tax-exempt organizations in the County.

(1) Shenandoah Valley Association for Community and Residences Inc., The) - tax parcels 54J-2-3-59, 54J-2-3-60, and 54J-2-3-61;

(2) Belle Grove, Inc. - tax parcels 90-A-33A and 90-A-37;

- (3)** Blue Ridge Hospice, Inc. - personal property of thrift shop in Stephens City;
- (4)** Cedar Creek Battlefield Foundation, Inc. - tax parcels 90-A-23A, 90-A-23B, 90-A-32A, 90-A-34, 90-A-55, 90-A-59A, and 91-A-28C;
- (5)** Conservation Club [Winchester-Frederick County Conservation Club, Inc.] - tax parcels 19-A-27, 19-A-49, 19-A-50, 19-A-51, 19-A-52E, 19-A-53A, 19-A-81A, 29-A-37B, 29-A-38, and 29-A-43B;
- (6)** Fort Collier Civil War Center, Inc. - tax parcel 54-A-81G;
- (7)** Frederick United Methodist Housing Development Corp. - tax parcel 75-A-80B;
- (8)** Kernstown Battlefield Association, Inc. - tax parcels 63-A-6A, 63-A-7A, 63-A-18, 63-A-18A, 63-A-18B, 63-A-18C, and 63-A-18D;
- (9)** Leary Educational Foundation, Inc. - tax parcels 6-A-17 and 6-A-18;
- (10)** Nature Conservancy, The - tax parcels 48-A-45 and 48-A-47;
- (11)** NW Works, Inc. (formerly known as Northwestern Workshop, Inc.) - tax parcel 75-A-1F;
- (12)** People-to-People Health Foundation, Inc., The (Project Hope) - tax parcel 64-A-40C;
- (13)** Potomac Appalachian Trail Club - tax parcels 19-A-41D, 28-A-119A, 48-A-29C, 48-A-33A, 48-A-37, 48-A-37I, 48-A-37A, 48-A-37R, 48-A-49B, and 49-1-2-48;
- (14)** Salvation Army, The - tax parcel 54-A-36F;
- (15)** Shenandoah Valley Battlefields Foundation - tax parcels 43-A-154, 43-A-155, 43-A-159A, 54-A-1B, 54-A-1C, 54-A-88, 54-A-89C, 54-A-90, 55-A-3, and 55-A-4;
- (16)** Shenandoah Valley Community Residences, Inc. - tax parcels 54N-2-2-32 and 65H-12A-108;
- (17)** Stone House Foundation - tax parcels 74A03-A-77, 74A03-A-141, 74A03-A-142, 74A03-A-144, and 74A03-A-146;
- (18)** Wayside Foundation for the Arts, Inc., The - tax parcel 91B-1-B-27;
- (19)** Winchester Chapter of the Izaak Walton League - tax parcels 77-A-72 and 77-A-76A;
- (20)** Woodmen of the World - tax parcel 54E-8-33; and
- (21)** Youth Development Center, Inc., The - tax parcel 63-A-110B.

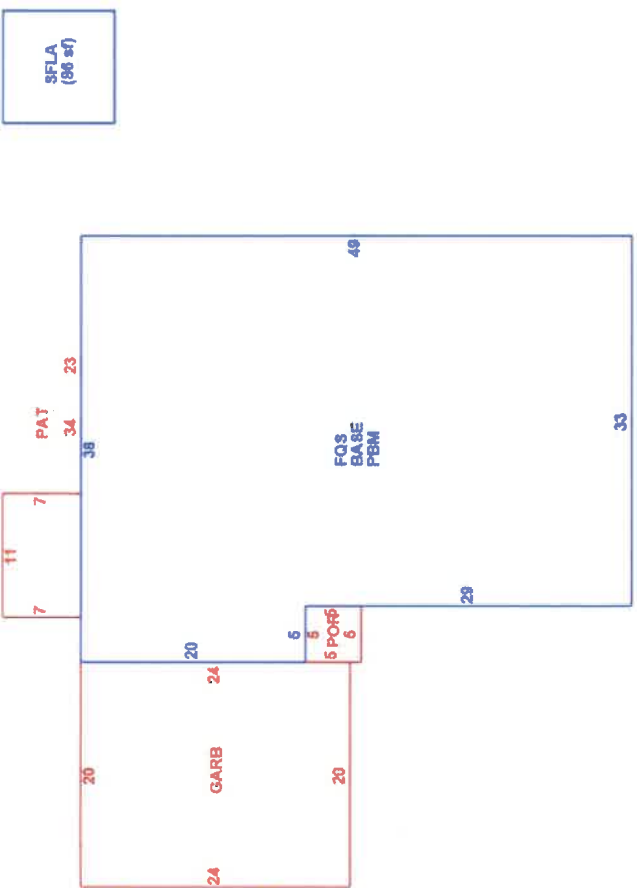
3. [Additional considerations – see the attached document titled Draft Tax Abatement Considerations January 3, 2013.](#) This is a different use of style of property for this request.

Please reach out to me and let me know if you have further questions. Thank you.

|  |  |  |  |   |  |  |  |                                     |  |  |  |   |  |   |  |
|--|--|--|--|---|--|--|--|-------------------------------------|--|--|--|---|--|---|--|
| <b>CURRENT OWNER</b><br>MARIAN HOMES INC<br><br>PO BOX 7003<br><br>FAIRFAX STATI VA 22039 7003   |  | <b>TOPO</b><br>Y Electric<br><br>Tax Map # 54C 6 2 3<br>911 Address NO<br>Mineral Un<br>Minerals N<br>Conditional<br>Assessme  |  | <b>UTILITIES</b><br>0 Public<br>0 Public Sewer<br>N No<br><br>SUPPLEMENTAL DATA<br>Property U 233200<br>Old OCC<br>Associated P |  | <b>STRT / ROAD</b><br>0 On Grade<br>0 Rolling/Sloping<br>0 Private |  | <b>LOCATION</b><br>0 Paved          |  | <b>CURRENT ASSESSMENT</b><br>Type Description Code Total Assessed<br>Building 100 318,900<br>Land 100 103,000<br>Outbldg 100 1,000 |  | 10049<br><br>FREDERICK, VA              |  |   |  |
| <b>RECORD OF OWNERSHIP</b><br>MARIAN HOMES INC<br>ZARATE CASTRO VICENTE<br>ZARATE CASTRO VICENTE<br>BUSH DONALD S<br>BUSH, CHARLES W. & JEAN F.                                  |  | <b>BK-VOL/PAGE</b><br>3638<br>12715 0<br>4820 0<br>8176 0<br>311 529   |  | <b>SALE DATE</b><br>04-30-2024<br>12-04-2017<br>05-16-2017<br>05-18-2007<br>01-01-1900  |  | <b>Q/U</b><br>Q<br>U<br>Q<br>Q<br>Q                                |  | <b>V/I</b><br>I<br>I<br>I<br>I<br>V |  | <b>SALE PRICE</b><br>428,000<br>0<br>299,000<br>227,000<br>4,500   |  | <b>VC</b><br>00<br>19<br>00<br>00<br>00 |  | <b>PREVIOUS ASSESSMENTS (HISTORY)</b><br>Year Code Total Assesse Year Code Assessed V Year Code Total Assesse<br>2025 100 318,900 2024 B 114,100 2024 B 112,100<br>100 103,000 100 L 69,500 100 L 69,500<br>100 1,000 1,000 |  |
| <b>OTHER ASSESSMENTS</b><br>Code Description Number Amount Interest  |  | This signature acknowledges a visit by a Data Collector or Assessor  |  |   |  |  |  |                                     |  |  |  |   |  |   |  |
| <b>ASSESSING NEIGHBORHOOD</b><br>Prc Assng Dist 903 Nbhd Name A. MELVIN LEWIS Street Index Name Occupancy 10 Class 01  |  | <b>APPRAISED VALUE SUMMARY</b><br>Appraised Bldg. Value (Card) 318,900<br>Appraised Xf (B) Value (Bldg) 0<br>Appraised Ob (B) Value (Bldg) 1,000<br>Appraised Land Value (Bldg) 103,000<br>Special Land Value 0<br>Total Appraised 422,900<br>Value Source C |  |   |  |  |  |                                     |  |  |  |   |  |   |  |
| <b>BUILDING PERMIT RECORD</b><br>Permit # Issue Date Permit T Description Cost Estima 53,800 Inspection D 100 Percent C 100 Date Compl 01-01-2025 Comments REMODEL REMOVE ONE BA |  | <b>VISIT / CHANGE HISTORY</b><br>Date Initials Own Info Pur Purpose/Result<br>02-06-2024 DFMP N AP Appraisal   |  |   |  |  |  |                                     |  |  |  |   |  |   |  |
| <b>LAND LINE VALUATION SECTION</b><br>B Use Code Description Zoni LA Land Type Units Unit Price  |  | <b>LAND LINE VALUATION SECTION</b><br>Nbhd. Adj Cond. Site Index Size Adj 1.00000 0 1.00 Nbhd. Adj 1.000   |  |   |  |  |  |                                     |  |  |  |   |  |   |  |
| 1 100R SINGLE FAMILY RP H H/S-C410 1,000 AC  |  | H410,30, 1.0000 103,000 103,000  |  |   |  |  |  |                                     |  |  |  |   |  |   |  |
| Total Card Land Units 1 AC   |  | Parcel Total Land Area 1   |  |   |  |  |  |                                     |  |  |  |   |  |   |  |
| Total Land Value 103,000   |  | Total Land Value 103,000   |  |   |  |  |  |                                     |  |  |  |   |  |   |  |



| CONSTRUCTION DETAIL  |                        |              |                          | CONSTRUCTION DETAIL (CONTINUED) |             |                |         |       |            |             |
|--|------------------------|--------------|--------------------------|---------------------------------|-------------|----------------|---------|-------|------------|-------------|
| Element  | Cd                     | Description  | Element                  | Cd                              | Description |                |         |       |            |             |
| Model  | 01                     | Residential  | Inop Flue/FPL            | 0                               |             |                |         |       |            |             |
| Style  | 00                     | Building     | Living Area              | 2232                            |             |                |         |       |            |             |
| Grade  | C                      | Grade C      | Foundation               | 06                              |             |                |         |       |            |             |
| Grade Adjust   | 0.05                   |              | CONDO DATA               |                                 |             |                |         |       |            |             |
| Stories  | 1.3                    | 1.3          | Parcel Id                |                                 | N           |                | Ownr    |       |            |             |
| Num Units  | 0                      |              |                          |                                 |             | B              | C       |       |            |             |
| Roof Type  | 01                     | GABLE        | Adjust Type              | Code                            | Description | Factor%        |         |       |            |             |
| Roof Cover   | 05                     | COMP SHINGLE | Condo Fir                |                                 |             |                |         |       |            |             |
| Exterior Wall 1  | 20                     | BRICK        | Condo Unit               |                                 |             |                |         |       |            |             |
| Exterior Wall 2  | 25                     | VINYL        | COST / MARKET VALUATION  |                                 |             |                |         |       |            |             |
| Heat System  | 10                     | HEAT PUMP    |                          |                                 |             |                |         |       |            |             |
| Heat Fuel  | 04                     | ELECTRIC     |                          |                                 |             |                |         |       |            |             |
| AC Type  | 05                     | 100%         | Building Value New       |                                 |             | 419,656        |         |       |            |             |
| Interior Wall 1  | 05                     | DRYWALL      |                          |                                 |             |                |         |       |            |             |
| Interior Wall 2  |                        |              | Year Built               |                                 |             | 1965           |         |       |            |             |
| Interior Wall 3  |                        |              | EYB                      |                                 |             | 2001           |         |       |            |             |
| Interior Floor 1   | 14                     | CARPET       | Depreciation Code        |                                 |             | G              |         |       |            |             |
| Interior Floor 2   |                        |              | Remodel Rating           |                                 |             |                |         |       |            |             |
| Interior Floor 3   |                        |              | Year Remodeled           |                                 |             | 24             |         |       |            |             |
| Total Room(s)  | 7                      |              | Depreciation %           |                                 |             | 0              |         |       |            |             |
| Bedroom(s)   | 3                      |              | Functional Obsol         |                                 |             | 0              |         |       |            |             |
| Full Bath(s)   | 1                      |              | External Obsol           |                                 |             | 0              |         |       |            |             |
| Half Bath(s)   | 0                      |              | Trend Factor             |                                 |             | 1              |         |       |            |             |
| Extra Fixture(s)   | 0                      |              | Special Condition        |                                 |             |                |         |       |            |             |
| Extra Kitchen(s)   | 0                      |              | Condition %              |                                 |             | 76             |         |       |            |             |
| Fireplace(s)   | 1                      |              | Percent Good             |                                 |             | 318,900        |         |       |            |             |
| Stacked Firepla  | 0                      |              | RCNLD                    |                                 |             |                |         |       |            |             |
| Gas Fireplace(s  | 0                      |              | Dep % Ovr                |                                 |             |                |         |       |            |             |
| Flue(s)  | 0                      |              | Dep Ovr Comment          |                                 |             |                |         |       |            |             |
| Stacked Flue(s)  | 0                      |              | Misc Imp Ovr             |                                 |             |                |         |       |            |             |
| Metal Flue(s)  | 0                      |              | Misc Imp Ovr Comment     |                                 |             |                |         |       |            |             |
| Inop Flue/FPL  | 0                      |              | Cost to Cure Ovr         |                                 |             |                |         |       |            |             |
| Living Area  | 2232                   |              | Cost to Cure Ovr Comment |                                 |             |                |         |       |            |             |
| OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B) |                        |              |                          |                                 |             |                |         |       |            |             |
| Code   | Description            | L/B          | Units                    | Unit Price                      | Year        | Cond. Cd       | Percent | Grade | Grade Adj. | Appr. Value |
| DRIV   | Driveway               | L            | 1                        | 1000.00                         | 1965        | A              | 100     | C     | 1.00       | 1,000       |
| FEN  | Fence                  | L            | 1                        | 0.00                            | 1965        | A              | 100     | C     | 1.00       | 0           |
| BUILDING SUB-AREA SUMMARY SECTION                                  |                        |              |                          |                                 |             |                |         |       |            |             |
| Code   | Description            | Living Area  | Floor Area               | Eff Area                        | Unit Cost   | Undeprec Value |         |       |            |             |
| BASE   | FIRST FLOOR            | 1,717        | 1,717                    | 1,717                           | 164.74      | 282,861        |         |       |            |             |
| FQS  | FINISHED ONE QUARTER S | 429          | 1,717                    | 429                             | 41.16       | 70,674         |         |       |            |             |
| GAR  | GARAGE BRICK           | 0            | 480                      | 0                               | 36.83       | 17,678         |         |       |            |             |
| PAT  | PATIO                  | 0            | 77                       | 0                               | 12.28       | 946            |         |       |            |             |
| PBM  | PARTIAL BASEMENT       | 0            | 1,717                    | 0                               | 0.00        | 0              |         |       |            |             |
| POR  | PORCH                  | 0            | 25                       | 0                               | 18.42       | 461            |         |       |            |             |
| SFLA   | SFLA                   | 86           | 86                       | 86                              | 164.74      | 14,168         |         |       |            |             |
| Ttl Gross Liv / Lease Area   |                        | 2,232        | 5,819                    | 2,232                           |             | 386,788        |         |       |            |             |





COUNTY OF FREDERICK

**Steven D. Briglia**  
Acting County Attorney

703-883-0205


Fax 703-883-0899

E-mail: sbriglia@brigliahundley.com

**MEMORANDUM**

TO: Frederick County Board of Supervisors

CC: Michael Bollhoefer, County Administrator  
Tonya C. Sibert, Commissioner of Revenue

FROM: Steven D. Briglia   
Acting County Attorney

DATE: June 10, 2025

RE: Tax Exempt Application – Group Home for Adults for Marian Homes, Inc.  
For the Intellectually Disabled

PROPERTY: 123 Country Club Circle  
Winchester, VA 22602

DATE: June 10, 2025

Legal Question:

1. *Does the request and Application from Marion Homes, Inc. meet state code requirements for the exemption?*

Response:

**Legal Standards/Rules**

1. Statutory Basis for Tax Exemption:

Under Virginia law, real and personal property may be exempt from taxation if it is owned by a tax-exempt organization and is actually and exclusively occupied and used

for charitable purposes. Virginia Code § 58.1-3606. (Effective until July 1, 2025) Property exempt from taxation by classification. - Article X, Section 6(a)(6) of the Virginia Constitution authorizes exemptions for property used by nonprofit organizations, including hospitals, orphanages, and other charitable institutions, **provided they are not operated for profit.** *Va. Baptist Homes, Inc. v. Botetourt County*, 276 Va. 656.

2. Exclusive Use Requirement:

To qualify for exemption, the property must be used exclusively for charitable purposes and not held or leased out for profit. - The determination of whether property is reasonably required to promote the purposes of a nonprofit institution is generally left to the institution's officers, provided they act in good faith and reasonably. Courts will not interfere, absent evidence of bad faith. Va. Const. Art. X, § 6, Exempt property.

3. Strict Construction of Tax Exemptions:

Statutory tax exemptions are strictly construed against the taxpayer, and any doubts are resolved against granting the exemption. Va. Const. Art. X, § 6, Exempt property, Carr v. Forst, 249 Va. 66. - The burden of proof lies with the taxpayer to demonstrate that the property qualifies for the exemption under the applicable statutory language. ---

Analysis

1. Statutory Basis for Exemption:

Virginia law provides a clear framework for tax exemptions for nonprofit organizations. To qualify, the organization must be operated not for profit and must use the property exclusively for charitable purposes. Mooring v. Virginia Wesleyan College, 44 Va. Cir. 41, Univ. of Va. Health Servs. Found. v. Morris, 275 Va. 319. For example, hospitals operated by nonstock corporations not organized for profit but charging fees for those able to pay may still qualify as long as they are conducted exclusively as charities.

2. Exclusive Use Requirement:

The exclusive use of the property for charitable purposes is a critical element of the exemption. The two-prong test articulated in the search results requires that the organization have charitable status under federal law and that the property be used exclusively for charitable purposes. Additionally, the officers of an institution have discretion to determine how the property is used, provided their actions are reasonable and in good faith. Courts will not interfere with such determinations unless there is evidence of bad faith.

### 3. Strict Construction and Burden of Proof:

Virginia courts strictly construe tax exemption statutes against the taxpayer. This means that any ambiguity in the statutory language will be resolved in favor of taxation rather than exemption. The taxpayer bears the burden of proving that the property qualifies for the exemption, including demonstrating that it is used exclusively for charitable purposes. This principle underscores the importance of clear and convincing evidence to support a claim for exemption. ---

#### **Application**

The Application for tax exempt status is from Marian Homes, Inc. for a property it owns located at 123 Country Club Circle, Winchester, VA 22602. The property is a single family detached home, currently used as a group home for adult individuals with intellectual disabilities. On Page 2 of the Application for Real Property Tax Exemption, Section 6, no category of exemption has been identified by the Applicant. The Federal Tax Returns submitted list Marian Homes, Inc. as a “non profit organization whose sole mission is to own and maintain group homes in Virginia for persons with intellectual disability”.

The Applicant has also submitted its IRS 501(c)(3) recognition of its tax exempt status.

Under the Virginia Constitution, specifically Article X, Taxation and Finance, Section 6(a)(6), certain property may be designated by an ordinance:

***“Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes, as may be provided by classification or designation by an ordinance adopted by the local governing body and subject to such restrictions and conditions as provided by general law.”(emphasis added)***

#### **Conclusion**

To qualify for a real estate tax exemption in Virginia, a tax-exempt organization must meet stringent statutory requirements. The property must be owned by a nonprofit entity, used exclusively for charitable purposes, and not held or leased for profit. The burden of proof lies with the taxpayer, and courts strictly construe tax exemption statutes against the claimant. Organizations seeking such exemptions should ensure compliance with these standards and be prepared to provide clear evidence of their eligibility. It appears that the Applicant Marian Homes, Inc. qualifies for a real estate tax exemption if they can adequately support their application, and the local governing body designates their organization by ordinance.

Attachment: Virginia Code §58.1-3651

Title 58.1 Taxation Chap. 36 Tax Exempt Property, §§ 58.1-3600 — 58.1-3668 Art. 4.1 Property Exempted by Local Classification or Designation on or After January 1, 2003, §§ 58.1-3651 — 58.1-3652

**§ 58.1-3651. Property exempt from taxation by classification or designation by ordinance adopted by local governing body on or after January 1, 2003. —**

A. Pursuant to subsection 6 (a)(6) of Article X of the Constitution of Virginia, on and after January 1, 2003, any county, city, or town may by designation or classification exempt from real or personal property taxes, or both, by ordinance adopted by the local governing body, the real or personal property, or both, owned by a nonprofit 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 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. 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, sexual orientation, gender identity, or national origin.

B. Any ordinance exempting property by designation pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town where the real property is located. The notice shall include the assessed value of the real and tangible 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 seven days after the notice is published in the newspaper. The local governing body shall collect the cost of publication from the organization requesting the property tax exemption. Before adopting any such ordinance the governing body shall consider the following questions:

1. Whether the organization is exempt from taxation pursuant to § 501(c) of the Internal Revenue Code of 1954;
2. Whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Board of Directors of the Virginia Alcoholic Beverage Control Authority to such organization, for use on such property;
3. Whether any director, officer, or employee of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services which such director, officer, or employee actually renders;
4. Whether any part of the net earnings of such organization inures to the benefit of any individual, and whether any significant portion of the service provided by such organization is generated by funds received from donations, contributions, or local, state or federal grants. As used in this subsection, donations shall include the providing of personal services or the contribution of in-kind or other material services;
5. Whether the organization provides services for the common good of the public;
6. Whether a substantial part of the activities of the organization involves 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;
7. The revenue impact to the locality and its taxpayers of exempting the property; and
8. Any other criteria, facts and circumstances that the governing body deems pertinent to the adoption of such ordinance.

C. Any ordinance exempting property by classification pursuant to subsection A shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. The local governing body shall publish notice of the hearing once in a newspaper of general circulation in the county, city, or town. The public hearing shall not be held until at least five days after the notice is published in the newspaper.

D. Exemptions of property from taxation under this article shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia.

E. Nothing in this section or in any ordinance adopted pursuant to this section 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.), 3 (§ 58.1-3609 et seq.) or 4 (§ 58.1-3650 et seq.) of this chapter. An exemption granted pursuant to Article 4 (§ 58.1-3650 et seq.) of this chapter may be revoked in accordance with the provisions of § 58.1-3605. (2003, c. 1032; 2004, c. 557; 2015, cc. 38, 730; 2018, c. 29; 2020, c. 1137; 2023, cc. 506, 507.)

History





**FREDERICK COUNTY, VIRGINIA**  
Commissioner of the Revenue  
P.O. Box 552, Winchester VA 22604-0552  
Phone: 540-665-5680 Fax: 540-667-6487  
[www.fcva.us/cor](http://www.fcva.us/cor) • [www.fcva.us/re](http://www.fcva.us/re)

**DATE:** \_\_\_\_\_

**CHECK ONE:**  
☒ **INITIAL APPLICATION**  
☐ **TRIENNIAL RE-APPLICATION**

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION

This Application must be completed by Applicants seeking to maintain their existing exemption and new Applicants seeking exemption.

Frederick County Code Section 155-153(B):

*Each organization which owns real property exempt from taxation pursuant to designation of the Board of Supervisors or pursuant to designation of the General Assembly shall file triennially, commencing on November 15, 2014, an application with the Commissioner of the Revenue as a requirement for retention of the exempt status of the property. The Commissioner of the Revenue shall send notice of this requirement to each such organization by not later than September 15 preceding the November 15 on which such application is due. Such application shall show the ownership and usage of such property, and such other information as the entity deems desirable, for the property for which retention of such exemption is sought.*

**\*\*\* COMPLETE AS LEGALLY APPROPRIATE PER THE DATE OF THIS APPLICATION. \*\*\***

|   |   |                      |                           |
|---|---|----------------------|---------------------------|
| <b>Organization's Name:</b>   | Marian Homes, Inc.                            |                      |                           |
| <b>Organization's Federal Employer Identification No. (EIN):</b>            | 54-1792586                                    |                      |                           |
| <b>Contact Name:</b>  | Jim McHugh                                    | <b>Phone Number:</b> | 703-596-5080              |
| <b>Contact Title:</b>   | President                                     | <b>Email:</b>        | president@marianhomes.org |
| <b>Mailing Address:</b>   | P.O. Box 7003, Fairfax Station, VA 22039-7003 |                      |                           |
| <b>Frederick County Location Address:</b>                                   | 123 Country Club Circle, Winchester, VA 22602 |                      |                           |
| <b>Date Organization Began or Will Begin Operating in Frederick County:</b> | 4/30/2024                                     |                      |                           |

**1. What is the organization's purpose?**

We provide group homes to adult individuals with intellectual disabilities

**2. What is the organization's federal tax designation (select one):**

☒ 501(c)(3)   ☐ 501(c)(4)   ☐ 501(c)(6)   ☐ 501(c)(7)   ☐ Other [specify]:

**3. How is the organization funded?**

Fundraising and via below market rental rates for our homes

**4. What activities or services does the organization provide that enhances Frederick County and its citizens?**

We provide group homes to adult individuals with intellectual disabilities

**5. Provide a detailed list of all real property owned by the organization for which it is seeking a Frederick County tax exemption (attach additional sheet, if necessary):**

| MAP NO.  | PROPERTY ADDRESS                                | DATE ACQUIRED | USE OF PROPERTY  |
|----------|---|---------------|--|
| 54C6-2-3 | 123 Country Club Circle<br>Winchester, VA 22602 | 4/30/2024     | group home to adults with<br>intellectual disabilities |
|          |   |               |  |
|          |   |               |  |
|          |   |               |  |

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION



PAGE 2

## 6. Select the category of exemption under which your organization qualifies:

- ☐ Church or Religious Body or Religious Organization *[provide supporting documentation]*
- ☐ Non-Profit Cemetery
- ☐ Library or Non-Profit Institution of Learning
- ☐ Museum
- ☐ Historic Preservation
- ☐ Park
- ☐ Playground
- ☐ Club, Scouts, or nationally-known helpful organization *[specify]:* \_\_\_\_\_
- ☐ College Foundation or Alumni Association
- ☐ Recognized Farming Association *[specify]:* \_\_\_\_\_
- ☐ Veterans Association or Auxiliary of same *[specify]:* \_\_\_\_\_

**NOTE:** A copy of your most recent exempt IRS tax return and/or your latest detailed financial statements may be requested.


## 7. List the following information for all officers who have the legal authority to represent the organization:

| NAME           | TITLE          | MAILING ADDRESS   | TELEPHONE NO.  | EMAIL ADDRESS                 |
|----------------|----------------|---|--|-------------------------------|
| Jim McHugh     | President      |  |  | president@marianhomes.org     |
| Tom Savage     | Vice President |   |  | vicepresident@marianhomes.org |
| Sam Morthland  | Treasurer      |   |  | treasurer@marianhomes.org     |
| Jacob Geurkink | Secretary      |   |  | secretary@marianhomes.org     |

## DECLARATION AND SIGNATURE

If the real estate owner is a business entity such as a trust, partnership, limited liability company, or corporation, this Application must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. *It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.* (Code Va. Sec. 58.1-11)

**DECLARATION:** *I do swear or affirm under penalty of perjury (1) that the information herein and in any attachment(s) hereto are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign this Application and represent the organization during the tax exemption application process.*

|   |                   |   |  |
|---|-------------------|---|--|
|  | Jim McHugh        | <input type="checkbox"/> Owner <u>OR</u><br><input checked="" type="checkbox"/> If Business, Title: | President<br><i>(e.g., President, VP etc.)</i> |
| <i>Signature</i>  | <i>Print Name</i> |   | 10/20/2024<br><i>Date</i>                      |

### \*\*\* FOR OFFICE USE ONLY \*\*\*

|                      |  |                 |   |
|----------------------|--|-----------------|---|
| Date Received: _____ | <input type="checkbox"/> Copy sent to<br>Rod Williams on _____ | Initials: _____ | Disposition: <input type="checkbox"/> APPROVED<br><input type="checkbox"/> DENIED |
|----------------------|--|-----------------|---|

[Rev. 12/2019]

# Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning

, and ending

54-1792586

**MARIAN HOMES, INC.**
**Net Asset / Fund Balance at Beginning of Year**
3,484,164
**Revenue**

Contributions 118,340

Program service revenue 251,650

Investment income 5,773

Capital gain / loss \_\_\_\_\_

Fundraising / Gaming:

Gross revenue 33,107

Direct expenses \_\_\_\_\_

Net income 33,107

Other income 17,396
**Total revenue**
426,266
**Expenses**

Program services 313,001

Management and general 67,194

Fundraising 3,006
**Total expenses**
383,201
**Excess / (deficit)**
43,065

Changes

21,561
**Net Asset / Fund Balance at End of Year**
3,548,790
**Reconciliation of Revenue**

Total revenue per financial statements 444,585

Less:

Unrealized gains 21,161

Donated services \_\_\_\_\_

Recoveries \_\_\_\_\_

Other \_\_\_\_\_

Plus:

Investment expenses 2,842

Other \_\_\_\_\_

**Total revenue per return** 426,266
**Reconciliation of Expenses**

Total expenses per financial statements 380,359

Less:

Donated services \_\_\_\_\_

Prior year adjustments \_\_\_\_\_

Losses \_\_\_\_\_

Other \_\_\_\_\_

Plus:

Investment expenses 2,842

Other \_\_\_\_\_

**Total expenses per return** 383,201
**Balance Sheet**

|             | Beginning               | Ending                  | Differences   |
|-------------|-------------------------|-------------------------|---------------|
| Assets      | <u>5,192,489</u>        | <u>5,279,548</u>        |               |
| Liabilities | <u>1,708,325</u>        | <u>1,730,758</u>        |               |
| Net assets  | <u><u>3,484,164</u></u> | <u><u>3,548,790</u></u> | <u>64,626</u> |

**Miscellaneous Information**

Amended return \_\_\_\_\_

Return / extended due date 11/15/24

Failure to file penalty \_\_\_\_\_

| Form <b>990</b>  |  | <b>Two Year Comparison Report</b>             |             | <b>2022 &amp; 2023</b>         |                    |
|--|--|---|-------------|--------------------------------|--------------------|
| Name   |  | For calendar year 2023, or tax year beginning |             | , ending                       |                    |
|  |  |   |             | Taxpayer Identification Number |                    |
| <b>MARIAN HOMES, INC.</b>                                  |  |   |             | <b>54-1792586</b>              |                    |
|  |  |   | <b>2022</b> | <b>2023</b>                    | <b>Differences</b> |
| <b>Revenue</b>   | 1. Contributions, gifts, grants                                | 1.  | 79,429      | 118,340                        | 38,911             |
|  | 2. Membership dues and assessments                             | 2.  |             |                                |                    |
|  | 3. Government contributions and grants                         | 3.  |             |                                |                    |
|  | 4. Program service revenue                                     | 4.  | 243,779     | 251,650                        | 7,871              |
|  | 5. Investment income   | 5.  | 9,435       | 5,773                          | -3,662             |
|  | 6. Proceeds from tax exempt bonds                              | 6.  |             |                                |                    |
|  | 7. Net gain or (loss) from sale of assets other than inventory | 7.  |             |                                |                    |
|  | 8. Net income or (loss) from fundraising events                | 8.  | 23,672      | 33,107                         | 9,435              |
|  | 9. Net income or (loss) from gaming                            | 9.  |             |                                |                    |
|  | 10. Net gain or (loss) on sales of inventory                   | 10.   |             |                                |                    |
|  | 11. Other revenue  | 11.   | 10,150      | 17,396                         | 7,246              |
|  | 12. <b>Total revenue.</b> Add lines 1 through 11               | 12.   | 366,465     | 426,266                        | 59,801             |
| <b>Expenses</b>  | 13. Grants and similar amounts paid                            | 13.   |             |                                |                    |
|  | 14. Benefits paid to or for members                            | 14.   |             |                                |                    |
|  | 15. Compensation of officers, directors, trustees, etc.        | 15.   |             |                                |                    |
|  | 16. Salaries, other compensation, and employee benefits        | 16.   |             |                                |                    |
|  | 17. Professional fundraising fees                              | 17.   |             |                                |                    |
|  | 18. Other professional fees                                    | 18.   | 18,701      | 27,973                         | 9,272              |
|  | 19. Occupancy, rent, utilities, and maintenance                | 19.   |             |                                |                    |
|  | 20. Depreciation and Depletion                                 | 20.   | 92,010      | 96,525                         | 4,515              |
|  | 21. Other expenses   | 21.   | 198,109     | 258,703                        | 60,594             |
|  | 22. <b>Total expenses.</b> Add lines 13 through 21             | 22.   | 308,820     | 383,201                        | 74,381             |
|  | 23. <b>Excess or (Deficit).</b> Subtract line 22 from line 12  | 23.   | 57,645      | 43,065                         | -14,580            |
| <b>Other Information</b>                                   | 24. Total exempt revenue                                       | 24.   | 366,465     | 426,266                        | 59,801             |
|  | 25. Total unrelated revenue                                    | 25.   |             |                                |                    |
|  | 26. Total excludable revenue                                   | 26.   | 263,364     | 274,819                        | 11,455             |
|  | 27. Total assets   | 27.   | 5,192,489   | 5,279,548                      | 87,059             |
|  | 28. Total liabilities  | 28.   | 1,708,325   | 1,730,758                      | 22,433             |
|  | 29. Retained earnings  | 29.   | 3,484,164   | 3,548,790                      | 64,626             |
|  | 30. Number of voting members of governing body                 | 30.   | 13          | 14                             |                    |
| 31. Number of independent voting members of governing body | 31.  | 13  | 14          |                                |                    |
| 32. Number of employees                                    | 32.  | 0   | 0           |                                |                    |
| 33. Number of volunteers                                   | 33.  |   | 60          |                                |                    |

Form

990

Department of the Treasury  
Internal Revenue Service

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.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , and ending

B Check if applicable:

☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

C Name of organization

MARIAN HOMES, INC.

Doing business as

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

PO BOX 7003

City or town, state or province, country, and ZIP or foreign postal code

FAIRFAX STATION VA 22039-7003

D Employer identification number

54-1792586

E Telephone number

G Gross receipts \$

426,266

F Name and address of principal officer:

JIM MCHUGH

PO BOX 7003

FAIRFAX STATION VA 22039-7003

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status:

☒ 501(c)(3)
☐ 501(c) ( ) (insert no.)
☐ 4947(a)(1) or
☐ 527

J Website:

WWW.MARIANHOMES.ORG

H(c) Group exemption number

K Form of organization:

☒ Corporation
☐ Trust
☐ Association
☐ Other

L Year of formation:

1996

M State of legal domicile:

VA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

MARIAN HOMES,INC IS A NON PROFIT ORGANIZATION WHOSE SOLE MISSION IS TO OWN AND MAINTAIN GROUP HOMES IN VIRGINIA FOR PERSONS WITH INTELLECTUAL DISABILITY.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, Part I, line 11

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25)

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses. Subtract line 18 from line 12

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances. Subtract line 21 from line 20

Part II Signature Block

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

JIM MCHUGH

DATE

PRESIDENT

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (202

67



**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:  
**MARIAN HOMES, INC IS A NON PROFIT ORGANIZATION WHOSE SOLE MISSION IS TO OWN AND MAINTAIN GROUP HOMES IN VIRGINIA FOR PERSONS WITH INTELLECTUAL DISABILITY.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No  
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ **313,001** including grants of \$ ) (Revenue \$ )  
**MARIAN HOMES INC IS A NON PROFIT ORGANIZATION WHOSE SOLE MISSION IS TO OWN AND MAINTAIN GROUP HOMES IN VIRGINIA FOR PERSONS WITH INTELLECTUAL DISABILITY.**

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

4d Other program services (Describe on Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses **313,001**

**Part IV Checklist of Required Schedules**

|  | Yes      | No       |
|--|----------|----------|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A   | <b>X</b> |          |
| <b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions   | <b>X</b> |          |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  |          | <b>X</b> |
| <b>4 Section 501(c)(3) organizations.</b> 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  |          | <b>X</b> |
| <b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III  |          | <b>X</b> |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  |          | <b>X</b> |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  |          | <b>X</b> |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III   |          | <b>X</b> |
| <b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV            |          | <b>X</b> |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V   |          | <b>X</b> |
| <b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.   |          |          |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI   | <b>X</b> |          |
| <b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  |          | <b>X</b> |
| <b>c</b> Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII  |          | <b>X</b> |
| <b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX   |          | <b>X</b> |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X   |          | <b>X</b> |
| <b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  | <b>X</b> |          |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  | <b>X</b> |          |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional   |          | <b>X</b> |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E  |          | <b>X</b> |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?   |          | <b>X</b> |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV |          | <b>X</b> |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV   |          | <b>X</b> |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV   |          | <b>X</b> |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions   |          | <b>X</b> |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II   | <b>X</b> |          |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III   |          | <b>X</b> |
| <b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H   |          | <b>X</b> |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  |          |          |
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II  |          | <b>X</b> |

**Part IV Checklist of Required Schedules (continued)**

|   | Yes      | No       |
|---|----------|----------|
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>  |          | <b>X</b> |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>   |          | <b>X</b> |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>  |          | <b>X</b> |
| <b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  |          |          |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?   |          |          |
| <b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  |          |          |
| <b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>   |          | <b>X</b> |
| <b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>   |          | <b>X</b> |
| <b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>   |          | <b>X</b> |
| <b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> |          | <b>X</b> |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).   |          |          |
| <b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>  |          | <b>X</b> |
| <b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>   |          | <b>X</b> |
| <b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>  |          | <b>X</b> |
| <b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>  |          | <b>X</b> |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>   |          | <b>X</b> |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>   |          | <b>X</b> |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>   |          | <b>X</b> |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>   |          | <b>X</b> |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>   |          | <b>X</b> |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?  |          | <b>X</b> |
| <b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>   |          |          |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>  |          | <b>X</b> |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>  |          | <b>X</b> |
| <b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.  | <b>X</b> |          |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

|   | Yes       | No       |
|---|-----------|----------|
| <b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable  | <b>1a</b> | <b>5</b> |
| <b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable  | <b>1b</b> | <b>0</b> |
| <b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | <b>1c</b> | <b>X</b> |

| Part V Statements Regarding Other IRS Filings and Tax Compliance (continued) |  | Yes        | No       |
|--|--|------------|----------|
| <b>2a</b>  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return  | <b>2a</b>  | <b>0</b> |
| <b>b</b>   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?   | <b>2b</b>  |          |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year?  | <b>3a</b>  | <b>X</b> |
| <b>b</b>   | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O  | <b>3b</b>  |          |
| <b>4a</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)? | <b>4a</b>  | <b>X</b> |
| <b>b</b>   | If "Yes," enter the name of the foreign country<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).   |            |          |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  | <b>5a</b>  | <b>X</b> |
| <b>b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   | <b>5b</b>  | <b>X</b> |
| <b>c</b>   | If "Yes" to line 5a or 5b, did the organization file Form 8886-T?  | <b>5c</b>  |          |
| <b>6a</b>  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?                                    | <b>6a</b>  | <b>X</b> |
| <b>b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  | <b>6b</b>  |          |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |            |          |
| <b>a</b>   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?  | <b>7a</b>  |          |
| <b>b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided?  | <b>7b</b>  |          |
| <b>c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   | <b>7c</b>  |          |
| <b>d</b>   | If "Yes," indicate the number of Forms 8282 filed during the year  | <b>7d</b>  |          |
| <b>e</b>   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  | <b>7e</b>  |          |
| <b>f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   | <b>7f</b>  |          |
| <b>g</b>   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?   | <b>7g</b>  |          |
| <b>h</b>   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?   | <b>7h</b>  |          |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?   | <b>8</b>   |          |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>   |            |          |
| <b>a</b>   | Did the sponsoring organization make any taxable distributions under section 4966?   | <b>9a</b>  |          |
| <b>b</b>   | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  | <b>9b</b>  |          |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter:   |            |          |
| <b>a</b>   | Initiation fees and capital contributions included on Part VIII, line 12   | <b>10a</b> |          |
| <b>b</b>   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  | <b>10b</b> |          |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter:  |            |          |
| <b>a</b>   | Gross income from members or shareholders  | <b>11a</b> |          |
| <b>b</b>   | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)  | <b>11b</b> |          |
| <b>12a</b>   | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  | <b>12a</b> |          |
| <b>b</b>   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  | <b>12b</b> |          |
| <b>13</b>  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |            |          |
| <b>a</b>   | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note:</b> See the instructions for additional information the organization must report on Schedule O.   | <b>13a</b> |          |
| <b>b</b>   | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans  | <b>13b</b> |          |
| <b>c</b>   | Enter the amount of reserves on hand   | <b>13c</b> |          |
| <b>14a</b>   | Did the organization receive any payments for indoor tanning services during the tax year?   | <b>14a</b> | <b>X</b> |
| <b>b</b>   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O  | <b>14b</b> |          |
| <b>15</b>  | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?<br>If "Yes," see instructions and file Form 4720, Schedule N.                   | <b>15</b>  | <b>X</b> |
| <b>16</b>  | Is the organization an educational institution subject to the section 4968 excise tax on net investment income?<br>If "Yes," complete Form 4720, Schedule O.   | <b>16</b>  | <b>X</b> |
| <b>17</b>  | <b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?<br>If "Yes," complete Form 6069.  | <b>17</b>  |          |

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

**Section A. Governing Body and Management**

|  | 1a | 14        | 1b | 14        | Yes       | No       |
|--|----|-----------|----|-----------|-----------|----------|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year<br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. |    | <b>14</b> |    | <b>14</b> |           |          |
| <b>b</b> Enter the number of voting members included on line 1a, above, who are independent  |    |           |    |           |           |          |
| <b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?   |    |           |    |           | <b>2</b>  | <b>X</b> |
| <b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?   |    |           |    |           | <b>3</b>  | <b>X</b> |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?  |    |           |    |           | <b>4</b>  | <b>X</b> |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?  |    |           |    |           | <b>5</b>  | <b>X</b> |
| <b>6</b> Did the organization have members or stockholders?  |    |           |    |           | <b>6</b>  | <b>X</b> |
| <b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?   |    |           |    |           | <b>7a</b> | <b>X</b> |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?   |    |           |    |           | <b>7b</b> | <b>X</b> |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |    |           |    |           |           |          |
| <b>a</b> The governing body?   |    |           |    |           | <b>8a</b> | <b>X</b> |
| <b>b</b> Each committee with authority to act on behalf of the governing body?   |    |           |    |           | <b>8b</b> | <b>X</b> |
| <b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O  |    |           |    |           | <b>9</b>  | <b>X</b> |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|   | Yes        | No       |
|---|------------|----------|
| <b>10a</b> Did the organization have local chapters, branches, or affiliates?   | <b>10a</b> | <b>X</b> |
| <b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?   | <b>10b</b> |          |
| <b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  | <b>11a</b> | <b>X</b> |
| <b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.  |            |          |
| <b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13  | <b>12a</b> | <b>X</b> |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  | <b>12b</b> | <b>X</b> |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done   | <b>12c</b> | <b>X</b> |
| <b>13</b> Did the organization have a written whistleblower policy?   | <b>13</b>  | <b>X</b> |
| <b>14</b> Did the organization have a written document retention and destruction policy?  | <b>14</b>  | <b>X</b> |
| <b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  |            |          |
| <b>a</b> The organization's CEO, Executive Director, or top management official   | <b>15a</b> | <b>X</b> |
| <b>b</b> Other officers or key employees of the organization  | <b>15b</b> | <b>X</b> |
| If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.  |            |          |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  | <b>16a</b> | <b>X</b> |
| <b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | <b>16b</b> |          |

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **VA**

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records.

**CRAIG ANDERSON****PO BOX 7003****FAIRFAX STATION****VA 22039****703-915-4786**



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII ☐
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**
**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|------------------------|--|--|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|                        |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (1) JIM MCHUGH         | 12.00  |  |                       |         |              |                              |        |   |  |   |
| PRESIDENT              | 0.00   | X  |                       | X       |              |                              |        | 0   | 0  | 0   |
| (2) TOM SAVAGE         | 6.00   |  |                       |         |              |                              |        |   |  |   |
| V. PRESIDENT           | 0.00   | X  |                       | X       |              |                              |        | 0   | 0  | 0   |
| (3) SAM MORTHLAND      | 5.00   |  |                       |         |              |                              |        |   |  |   |
| TREASURER              | 0.00   | X  |                       | X       |              |                              |        | 0   | 0  | 0   |
| (4) JAKE GEURKINK      | 4.00   |  |                       |         |              |                              |        |   |  |   |
| SECRETARY              | 0.00   | X  |                       | X       |              |                              |        | 0   | 0  | 0   |
| (5) LISA-ANTHONY PRICE | 5.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (6) TIMOTHY BECK       | 3.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (7) STEVE CANTU        | 5.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (8) ELIZA ENGLER       | 4.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (9) RAYMOND A. FERRARI | 3.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (10) JANNETTE FISHER   | 3.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (11) PATRICK MEERE     | 2.00   |  |                       |         |              |                              |        |   |  |   |
| DIRECTOR               | 0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|--|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |  | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (12) <b>SALLY PARRIS</b>                                       |  |  |                       |         |              |                              |        |   |  |   |
| (12) DIRECTOR  | 2.00<br>0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (13) <b>RICK STONE</b>   |  |  |                       |         |              |                              |        |   |  |   |
| (13) DIRECTOR  | 3.00<br>0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (14) <b>PAUL WILKINSON</b>                                     |  |  |                       |         |              |                              |        |   |  |   |
| (14) DIRECTOR  | 2.00<br>0.00   | X  |                       |         |              |                              |        | 0   | 0  | 0   |
| (15)   |  |  |                       |         |              |                              |        |   |  |   |
| (16)   |  |  |                       |         |              |                              |        |   |  |   |
| (17)   |  |  |                       |         |              |                              |        |   |  |   |
| (18)   |  |  |                       |         |              |                              |        |   |  |   |
| (19)   |  |  |                       |         |              |                              |        |   |  |   |
| <b>1b Subtotal</b>   |  |  |                       |         |              |                              |        |   |  |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |  |                       |         |              |                              |        |   |  |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |  |                       |         |              |                              |        |   |  |   |

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>  |     | X  |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> |     | X  |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>                       |     | X  |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

|   |   |                                |               | (A)<br>Total revenue | (B)<br>Related or exempt<br>function revenue | (C)<br>Unrelated<br>business revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512-514 |
|---|---|--------------------------------|---------------|----------------------|--|--------------------------------------|---|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b>   | <b>1a</b> Federated campaigns   | <b>1a</b>                      |               |                      |  |                                      |   |
|   | <b>b</b> Membership dues  | <b>1b</b>                      |               |                      |  |                                      |   |
|   | <b>c</b> Fundraising events   | <b>1c</b>                      |               |                      |  |                                      |   |
|   | <b>d</b> Related organizations  | <b>1d</b>                      |               |                      |  |                                      |   |
|   | <b>e</b> Government grants (contributions)  | <b>1e</b>                      |               |                      |  |                                      |   |
|   | <b>f</b> All other contributions, gifts, grants,<br>and similar amounts not included above  | <b>1f</b>                      | 118,340       |                      |  |                                      |   |
|   | <b>g</b> Noncash contributions included in<br>lines 1a-1f   | <b>1g</b>                      | \$            |                      |  |                                      |   |
|   | <b>h Total.</b> Add lines 1a-1f   |                                |               | 118,340              |  |                                      |   |
| <b>Program Service<br/>Revenue</b>                                  |   |                                | Business Code |                      |  |                                      |   |
|   | <b>2a</b> RENTAL INCOME   |                                |               | 251,650              | 251,650                                      |                                      |   |
|   | <b>b</b>  |                                |               |                      |  |                                      |   |
|   | <b>c</b>  |                                |               |                      |  |                                      |   |
|   | <b>d</b>  |                                |               |                      |  |                                      |   |
|   | <b>e</b>  |                                |               |                      |  |                                      |   |
|   | <b>f</b> All other program service revenue  |                                |               |                      |  |                                      |   |
|   | <b>g Total.</b> Add lines 2a-2f   |                                |               | 251,650              |  |                                      |   |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts)  |                                |               | 5,773                |  |                                      | 5,773   |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds   |                                |               |                      |  |                                      |   |
|   | <b>5</b> Royalties  |                                |               |                      |  |                                      |   |
|   | <b>6a</b> Gross rents   | (i) Real                       | (ii) Personal |                      |  |                                      |   |
|   |   | <b>6a</b>                      |               |                      |  |                                      |   |
|   | <b>b</b> Less: rental expenses  | <b>6b</b>                      |               |                      |  |                                      |   |
|   | <b>c</b> Rental inc. or (loss)  | <b>6c</b>                      |               |                      |  |                                      |   |
|   | <b>d</b> Net rental income or (loss)  |                                |               |                      |  |                                      |   |
|   | <b>7a</b> Gross amount from<br>sales of assets<br>other than inventory  | (i) Securities                 | (ii) Other    |                      |  |                                      |   |
|   |   | <b>7a</b>                      |               |                      |  |                                      |   |
|   | <b>b</b> Less: cost or other<br>basis and sales exps.   | <b>7b</b>                      |               |                      |  |                                      |   |
|   | <b>c</b> Gain or (loss)   | <b>7c</b>                      |               |                      |  |                                      |   |
|   | <b>d</b> Net gain or (loss)   |                                |               |                      |  |                                      |   |
|   | <b>8a</b> Gross income from fundraising events<br>(not including \$<br>of contributions reported on line<br>1c). See Part IV, line 18 | <b>8a</b>                      | 33,107        |                      |  |                                      |   |
|   |   | <b>b</b> Less: direct expenses | <b>8b</b>     |                      |  |                                      |   |
|   | <b>c</b> Net income or (loss) from fundraising events   |                                |               | 33,107               |  |                                      |   |
|   | <b>9a</b> Gross income from gaming<br>activities. See Part IV, line 19  | <b>9a</b>                      |               |                      |  |                                      |   |
|   |   | <b>b</b> Less: direct expenses | <b>9b</b>     |                      |  |                                      |   |
| <b>c</b> Net income or (loss) from gaming activities                |   |                                |               |                      |  |                                      |   |
| <b>10a</b> Gross sales of inventory, less<br>returns and allowances | <b>10a</b>  |                                |               |                      |  |                                      |   |
|   | <b>b</b> Less: cost of goods sold   | <b>10b</b>                     |               |                      |  |                                      |   |
| <b>c</b> Net income or (loss) from sales of inventory               |   |                                |               |                      |  |                                      |   |
| <b>Miscellaneous<br/>Revenue</b>                                    |   |                                | Business Code |                      |  |                                      |   |
|   | <b>11a</b> LAWN CARE REVENUE  |                                |               | 13,211               | 13,211                                       |                                      |   |
|   | <b>b</b> OTHER REVENUE  |                                |               | 4,185                | 4,185  |                                      |   |
|   | <b>c</b>  |                                |               |                      |  |                                      |   |
|   | <b>d</b> All other revenue  |                                |               |                      |  |                                      |   |
|   | <b>e Total.</b> Add lines 11a-11d   |                                |               | 17,396               |  |                                      |   |
| <b>12 Total revenue.</b> See instructions                           |   |                                | 426,266       | 269,046              | 0  | 5,773                                |   |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

|  | (A)<br>Total expenses | (B)<br>Program service<br>expenses | (C)<br>Management and<br>general expenses | (D)<br>Fundraising<br>expenses |
|--|-----------------------|------------------------------------|---|--------------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21  |                       |                                    |   |                                |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22   |                       |                                    |   |                                |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16  |                       |                                    |   |                                |
| <b>4</b> Benefits paid to or for members   |                       |                                    |   |                                |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees  |                       |                                    |   |                                |
| <b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)  |                       |                                    |   |                                |
| <b>7</b> Other salaries and wages  |                       |                                    |   |                                |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  |                       |                                    |   |                                |
| <b>9</b> Other employee benefits   |                       |                                    |   |                                |
| <b>10</b> Payroll taxes  |                       |                                    |   |                                |
| <b>11</b> Fees for services (nonemployees):  |                       |                                    |   |                                |
| <b>a</b> Management  |                       |                                    |   |                                |
| <b>b</b> Legal   |                       |                                    |   |                                |
| <b>c</b> Accounting  | 22,144                |                                    | 22,144                                    |                                |
| <b>d</b> Lobbying  |                       |                                    |   |                                |
| <b>e</b> Professional fundraising services. See Part IV, line 17   |                       |                                    |   |                                |
| <b>f</b> Investment management fees  | 2,842                 |                                    | 2,842                                     |                                |
| <b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)  | 2,987                 | 2,775                              | 212                                       |                                |
| <b>12</b> Advertising and promotion  |                       |                                    |   |                                |
| <b>13</b> Office expenses  | 3,728                 |                                    | 3,728                                     |                                |
| <b>14</b> Information technology   |                       |                                    |   |                                |
| <b>15</b> Royalties  |                       |                                    |   |                                |
| <b>16</b> Occupancy  |                       |                                    |   |                                |
| <b>17</b> Travel   |                       |                                    |   |                                |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                    |   |                                |
| <b>19</b> Conferences, conventions, and meetings   |                       |                                    |   |                                |
| <b>20</b> Interest   | 63,859                | 63,859                             |   |                                |
| <b>21</b> Payments to affiliates   |                       |                                    |   |                                |
| <b>22</b> Depreciation, depletion, and amortization  | 96,525                | 96,525                             |   |                                |
| <b>23</b> Insurance  | 4,181                 | 2,411                              | 1,770                                     |                                |
| <b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)                                     |                       |                                    |   |                                |
| <b>a</b> <b>REPAIRS &amp; MAINTENANCE</b>  | 78,211                | 74,647                             | 3,564                                     |                                |
| <b>b</b> <b>REAL ESTATE TAXES</b>  | 57,640                | 57,640                             |   |                                |
| <b>c</b> <b>OTHER ADMINISTRATIVE</b>   | 32,356                | 1,400                              | 28,590                                    | 2,366                          |
| <b>d</b> <b>LAWN CARE</b>  | 17,610                | 13,744                             | 3,866                                     |                                |
| <b>e</b> All other expenses  | 1,118                 |                                    | 478                                       | 640                            |
| <b>25</b> Total functional expenses. Add lines 1 through 24e   | 383,201               | 313,001                            | 67,194                                    | 3,006                          |
| <b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                    |   |                                |

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

DEPARTMENT OF THE TREASURY

Date:

**FEB 19 1997**  
MARIAN HOMES  
C/O JAMES E AUTRY  
4122 LEONARD DR  
FAIRFAX, VA 22030

Employer Identification Number:  
54-1792586

DLN:  
17053310042006

Contact Person:  
D. A. DOWNING

Contact Telephone Number:  
(513) 684-3957

Accounting Period Ending:  
June 30

Foundation Status Classification:  
509(a)(1)

Advance Ruling Period Begins:  
February 22, 1996

Advance Ruling Period Ends:  
June 30, 2000

Addendum Applies:  
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (DO/CG)



MARIAN HOMES

will no longer treat you as a publicly supported organization; grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

Contributions to you are deductible by donors beginning February 22, 1996.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of

MARIAN HOMES

the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number has not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

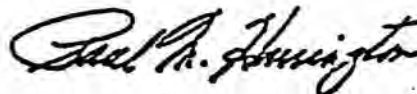
You indicate that you will not finance your activities with tax-exempt bonds or certificates of participation. Therefore, this determination letter is based on the understanding that you will not raise funds through such financing. If in the future you wish to raise funds by either of these methods, you should request a ruling from the Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224, Attn: CP:E:EO:R, according to Revenue Procedure 90-4, 1990-2 I.R.B. 10.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours



District Director

Enclosure(s):  
Addendum  
Form 872-C

Letter 1045 (00/CG)



MARIAN HOMES

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

Form **872-C**

Rev. July 1983

Department of the Treasury  
Internal Revenue Service**Consent Fixing Period of Limitation Upon  
Assessment of Tax Under Section 4940 of the  
Internal Revenue Code**

(See instructions on reverse side.)

OMB No. 1545-0058

To be used with  
Form 1023. Submit  
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period.

Marian Homes  
 (Exact legal name of organization as shown in organizing document)  
C/O Agnes E. Fealy  
4122 Leonard Drive  
Roanoke, VA 24030  
 (Number, street, city or town, state, and ZIP code)

and the  
 District Director of  
 Internal Revenue, or  
 Assistant  
 Commissioner  
 (Employee Plans and  
 Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year June 30 1996  
 (Month, day, and year)

Name of organization (as shown in organizing document)

Date

X

1-6-97

Officer or trustee having authority to sign

Title

Signature

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)

Date

2-19-97

By

Cat. No. 189050

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 instructions.

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

DEPARTMENT OF THE TREASURY

Date: OCT 19 2000

MARIAN HOMES  
C/O JAMES E AUTRTY  
4124 LEONARD DR  
FAIRFAX, VA 22030-5118

Employer Identification Number:  
54-1792586  
DLN:  
200279039  
Contact Person:  
BERT W DEVANTIER ID# 31399  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
February, 1997  
Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

MARIAN HOMES

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

~~Steven T. Miller~~  
Steven T. Miller  
Director, Exempt Organizations

Letter 1050 (DO/CG)