

REQUEST FOR BOARD ACTION
HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: 6 February 2017

SUBJECT: Property tax appeal -- St. Gerard House

PRESENTER: Darlene Burgess

ATTACHMENT(S): Letter from St. Gerard House
Memorandum from County Attorney

SUMMARY OF REQUEST:

St. Gerard House seeks approval of a charitable use exclusion from property tax for tax year 2016 for certain property. To approve this late exemption application, the Board must find "good cause". It is staff's understanding the St. Gerard House has met with staff and discussed an internal staff problem which led to the unintentional late application.

County staff will be available to present further information on this matter.

BOARD ACTION REQUESTED:

Consideration of the application.

If the Board is so inclined, the following motion is suggested:

I move that the Board grant a charitable use exclusion from taxable real property, pursuant to N.C. Gen. Stat. §105-282.1(a1), for the property in question.



ST GERARD HOUSE

620 Oakland Street • Hendersonville, NC 28791 • 828.693.4223 • www.stgerardhouse.com

Caroline Long
EXECUTIVE DIRECTOR

Rachael L. Cushing Cook, M.A., LPA, BCBA
CLINICAL DIRECTOR

January 23, 2017

Henderson County Board of Commissioners
1 Historic Courthouse Sq.
Hendersonville, NC 28792

Dear Board of Commissioner Members,

St Gerard House has been providing invaluable services to individuals and families affected by autism since 2010. Currently we offer five distinct programs, all with the overarching goal of helping individuals learn how better to interact with their communities while minimizing the sometimes debilitating affects of Autism Spectrum Disorder (ASD). St Gerard House has earned the reputation, regionally and nationally, as a trailblazer and an exemplary practitioner of Applied Behavior Analysis (ABA) therapies. Our Mission is to help individuals with autism and their families experience more joy and achieve meaningful life outcomes.

In doing this work we incur significant labor costs and have taken on additional debt to expand our program offerings. We purchased the property located at 705 Oakland St in Hendersonville in September of 2015 for the purpose of offering our day program to an older demographic. 705 Oakland St currently houses a day program for 8-18 year olds with ASD and contains a teaching kitchen that is used for our Feed the Need Culinary program.

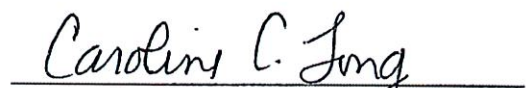
Upon our purchase of 705 Oakland St, we immediately began renovations. Costs ran high (as they are wont to do) but we were able to open the building for our programs in July of 2016. That timeline, and continuing into September of last year, also marked a rough period for the Administration of St Gerard House. Our Executive Director and co-founder, Caroline Long, was away dealing with a family sickness and the relationship of our former Finance Director to the rest of the organization became distant. We apologize for not filing our tax-exemption paperwork with the County Tax Office in the proper timeframe. We were not aware of the need to do so until very recently. Our staff accountant contacted the Tax Offices in December of 2016 to inquire on our status as a 501(c)3 nonprofit and if that status affected the property taxes levied against us. We rent our other facilities. This is the first property we have owned.

In summation, St Gerard House brings a unique, high quality service to Hendersonville and Henderson County at great costs to our administration, staff, and supporters. We lament not filing paperwork in a timely manner and regret having to ask you, the County Commissioners, to consider this request today. Be assured, it is out of need that we do so.

We are asking that both the Henderson County and the Hendersonville City Property Tax - in the amounts of \$2,543.07 and \$2,070.46, respectively - levied against St Gerard House for the property located at 705 Oakland St in Hendersonville for the 2016 tax year, be exempted. We thank you for your consideration.

Sincerely,


Brad Ward, Director of Finance


Caroline Long, Executive Director