COMMISSIONER OF THE REVENUE

COUNTY OF HANOVER
P.O. BOX 129
HANOVER, VIRGINIA 23069-0129

T. Scott Harris
Commissioner

Chief Deputy
Carol A. Kaplan

August 11, 2004

Donald R. Kniesche,
Ashland Christian Emergency Services, Inc.
507B Caroline St.
Ashland, VA 23005

Ref: Site Visit For Tax Exempt Status – Ashland Christian Emergency Services, Inc.

Dear Mr. Kniesche:

Thank you for the opportunity to meet with you and Al Dickerson this morning at the ACES warehouse. Based on our discussion and my observations, it appears that approximately 40% of the building owned by ACES is utilized by the body repair/auto mechanic business. As you are aware, that portion of the building shall remain taxable and the remainder shall be placed on the tax-exempt rolls. In addition, it came up in our discussion that the property located just behind the warehouse is also owned by ACES and is used for parking the vehicles of the organization's volunteers as well as those individuals that come for assistance. This additional property (GPIN 7870-92-9094) is in my opinion also eligible for tax exemption and shall be placed on the tax-exempt roll.

The tax-exempt status shall become effective as of the second-half real estate billing. Accordingly, you will not receive a tax bill for the second-half 2004 real estate billing period for that portion of GPIN 7870-92-9199 used by ACES for charitable purposes. In addition you will not receive a tax bill for GPIN 7870-92-9094 for the second-half 2004 tax billing.

Please do not hesitate to contact me should you have additional comments or questions.

Sincerely,
Office of the Commissioner of the Revenue

T. Scott Harris

T. Scott Harris

/tsh
cc. Amy J. Johnson, Deputy Commissioner of the Revenue