

8. REQUEST FOR TAX EXEMPTION CHEROENHAKA "NOTTOWAY" INDIAN TRIBAL HERITAGE FOUNDATION

Attached for your consideration, please find a request submitted pursuant to Section 58.1-3651 (B) of the Code of Virginia, 1950, that seeks your cooperation in approving an ordinance to exempt real property owned by the Cheroenhaka "Nottoway" Indian Tribal Heritage Foundation of Courtland from local real estate taxation in accordance with the provisions of Article X, §6 (a) (6) of the Constitution of Virginia.

The affected real property is located on Old Bridge Road, identified as Tax Map # 75-12E, and used by the aforementioned organization for educational, cultural and religious activities which are indigenous to the native people of Southampton County. Property improvements include Interpretive Trails, a Palisade, and Pow-Wow Grounds. Current property photographs are attached for your reference. The property is assessed by Southampton County at \$100,000 and the associated real estate tax in 2012 is calculated at \$750.

Before adopting any such ordinance the governing body must conduct a public hearing and consider the following questions:

1. Whether the organization is exempt from taxation pursuant to § 501 (c) of the Internal Revenue Code of 1954; - **YES**
2. Whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Virginia Alcoholic Beverage Control Board to such organization, for use on such property; - **NO**
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; - **NO**
4. Whether any part of the net earnings of such organization inures to the benefit of any individual, **NO** 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; **YES**
5. Whether the organization provides services for the common good of the public; **YES**
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; **NO**
7. The revenue impact to the locality and its taxpayers of exempting the property; **\$750 ANNUALLY** and
8. Any other criteria, facts and circumstances that the governing body deems pertinent to the adoption of such ordinance.

Attachments:

- 1) Letter of Application
- 2) Enabling Legislation - Section 58.1-3651 (B) of the Code of Virginia, 1950
- 3) Property Assessment
- 4) Photographs
- 5) Proposed Ordinance

MOTION REQUIRED:

If the Board is so inclined, a motion is required to authorize a public hearing on the attached ordinance at your next regular meeting on September 24, 2012.



**CHEROENHAKA (NOTTOWAY) INDIAN TRIBAL
HERITAGE FOUNDATION, INC
P.O. Box 297
Franklin, Virginia, 23851**

501 (c) (3) Effective June 13, 2005
EIN: 34-2005753

August 7, 2012

SUBJECT: Request For Tax Exempt Status of 100 Acres of “Tribal Land” known as Cattashowrock Town

To The Honorable Board of Supervisors, Southampton County, Virginia

Dear Sir (s):

1. Reference(s): Section 58.1-3651 (B) Code of Virginia; Article X, §6 (a) (6) of the Constitution of Virginia

2. On behalf of the Cheroenhaka (Nottoway) Indian Tribal Heritage Foundation, Inc., let me thank you for your committed support to the goals of our Foundation as it applies to bringing to the at-large community and visiting tourist, in country and from over seas, enlightenment on Education, Culture, Traditions and Religion of the first indigenous people of Southampton County. Our foundation is the 501 (c) 3 Non-profit arm of the Cheroenhaka (Nottoway) Indian Tribe of Southampton County Virginia. EIN: 34-2005753.

As such; the Board of Directors of the Cheroenhaka (Nottoway) Indian Tribal Heritage Foundation, Inc, owners of 100 acres of Tribal Land, located on Old Bridge Road, Courtland, Virginia, Parcel 1 – PT BLK #16-Tract 311, (Map # 75 12E) do hereby request your consideration in exempting our ethno-historical real estate, known as *Cattashowrock Town*, from Southampton County’s real estate taxes as provided under Reference 1 above.

The Cheroenhaka (Nottoway) Indian Tribal Heritage Foundation, Inc., was formed on June 13, 2005 with the purpose of fostering Education, Culture and Religious activities indigenous to the original people of Southampton County – Cheroenhaka (Nottoway) Indians. On March 20, 2009 the foundation purchases 100 acres of land on Old Bridge Road, Courtland, VA with the vision of fostering tourism by way of Native Interpretative Trails with Native Flora; to include, a Palisade Native American Village, with replica 1580s Iroquoian “*Long Houses*” call Cattashowrock Town. The real estate will also be used for our Annual Cheroenhaka (Nottoway) Indian Tribe Powwow and Gathering. Please note that over the past “*Eleven Years*” our educational and cultural Powwows here in Southampton County, on the fourth weekend of July, have attracted visiting tourist and VIPs to Southampton County from across the United States and overseas – London England, Germany, Austria, Australia, Russia, Philippines, France, Switzerland, Puerto Rico, and Viet Nam..

Our foundation does not have an alcoholic beverage license and prohibits the use of or serving of alcohol on said land or at any powwow festival. Our directors and volunteers do not serve in a paid capacity, nor does anyone receive any personal gain from any activities we sponsor. We do seek donations from the general public and businesses, sponsor fund raising events, and seek grants from local, state, and federal entities in order to promote and foster the mission of our foundation. Said monies are also used to conduct ethno-historic educational, traditional and cultural Native American Programs for the public. Our Articles of Incorporation and By-laws prohibit the use of any propaganda or otherwise attempting to influence any political legislation. Nor do we participate in or intervene in any political campaign on behalf of any candidate for public office.

The loss of real estate taxes from the land belonging to the Cheroenhaka (Nottoway) Indian Tribal Heritage Foundation – Cattashowrock Town, will have an insufficient impact on Southampton County's Budget; however, Cattashowrock Town, will have a tremendous, positive impact on the amount of visiting tourist and tourist dollars coming into Southampton County annually and will complement other tourist sites in the county.

It is our understanding that this request requires a public hearing and that said hearing must be advertised in our local paper. We will accept responsibility for all cost associated with the advertising of the Public Hearing.

Thank you so very much for your consideration and cooperation germane to this request.

Respectfully Yours,



Chief Walter D. Brown, III, Chairman
Cheroenhaka (Nottoway) Indian Tribal Heritage Foundation, Inc.
P. O. Box 397
Franklin, VA 23851
Email: wdbrowniii@aol.com
Tribal Website: <http://www.cheroenhaka-nottoway.org>
Email: wdbrowniii@aol.com
Tel #: 757-562-7760 home; 757-334-5510 cell

Encl as,

- Sample Interpretative Trail Signage
- Cattashowrock Town Sign

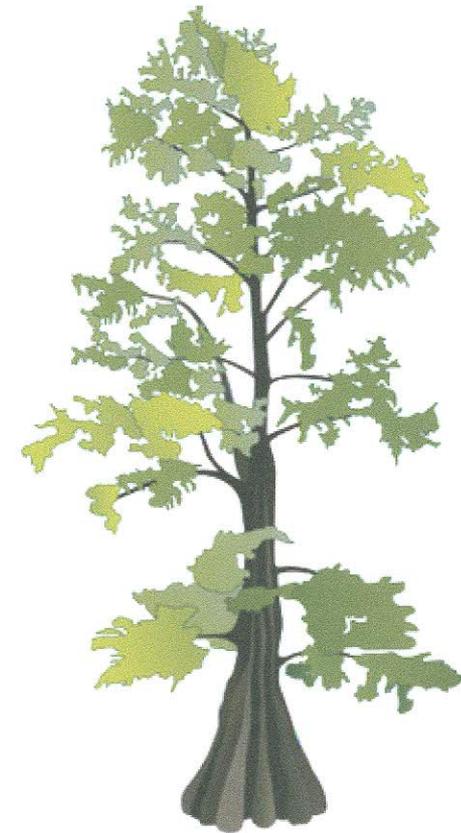
<p>Board of Directors: W.D. Brown III, Chairman; Ellis Wright, Vice Chairman; Cynthia Brown, Secretary; Teresa Baxter, Treasurer; Teresa Preston, At Large; William Lamb Howell; Angus Hines; Deborah Mottahri; Beverly El. Telephone #: (757) 562-7760</p>
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TAT-CHANA-WIHIE RAS-SO GE-REE

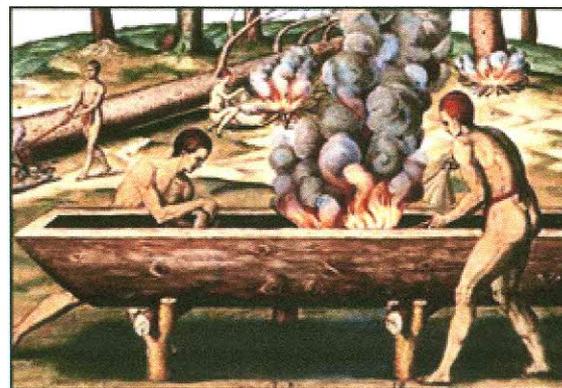
BALD CYPRESS TREE

Bald cypress is a long-lived, deciduous wetland species, related to the redwoods of the west coast, that grows along rivers, streams, and creeks as well as in swamps with slow moving water. Important as valuable sources of food and cover for wildlife, these trees can live to be 600 hundred years of age.

Additionally, for more than four millennia, bald cypress trees have played a significant role in the lives of humans, serving as a source material for dugout canoes. For construction, Native Americans split a good-sized log and started a fire on the flat surface. Alternately burning and scraping the charred wood left a hull-a natural, solid, ingeniously practical vessel for transportation.



Bald cypress is a legendary tree of the Deep South known for its "knees," moss-draped crown, and buttressed trunk. It occurs in the coastal plains along the Gulf and the Atlantic Ocean and north up through the Mississippi River Valley.



OS-TER RA-SHEE

PRICKLY PEAR CACTUS



Native Americans relied on prickly pear for food, medicine, and as a source of needles, containers, and water. Prickly pear gets its name from numerous sharp spines borne on the stems, and the seasonal fruits known as pears or tunas. The long, sharp spines (the prickly part of the name) are actually modified leaves that harden as they age.

In contrast to most types of cactus, prickly pear grows relatively quickly with adequate moisture and spreads easily; broken off stem segments readily take root and create whole plants.

Opuntia spp.

This native perennial plant is 1-2½' tall. It consists of 1-3 levels of flattened pads, starting with a single pad on the ground. Each pad is up to 10" long, 7" across, and 1½" thick. One or two new pads may develop from the top of the original pad, providing a limited branching ability. Older pads tend to be bluish green, while younger pads are green. The pads are evergreen during the winter, but have a tendency to appear yellowish and desiccated at this time.

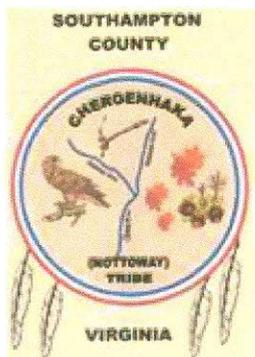


GO-REE GE-RE

Red Oak Tree

Native Americans ate the acorns and utilized the southern red oak in a variety of ways to treat illness. They used it for indigestion, chapped skin, fever, asthma, malaria and as an antiseptic and tonic for a wide range of illnesses.

The southern red oak prefers drier, poor upland soils and was also referred to as Spanish oak possibly because it commonly occurs in areas of the early Spanish colonies. Its acorns require two years to mature and it has more different leaf shapes than any other native oak. It has the consistent characteristic of having hairs all over the lower surface of the leaves.



Quercus falcata



Important to wildlife for food and cover, the southern red oak is also the larval host to the banded hairstreak and white M hairstreak butterflies.

GA-HUN-TEE OS-TER RA-TUNG

BLACKBERRY

The Iroquois people were rooted in the land, and designated each person an important function as the seasons changed.

The women and children gathered nuts, roots, and berries in season and stored them for use during the winter months. A variety of native woodland plants were gathered for use as medicines, tobacco, and dyes for clothing. Among these were blackberries (*Rubus spp.*), grapes (*Vitis spp.*), partridgeberries (*Mitchella repens*) and juniper berries (*Juniperus communis*).

“Above all, as whenever you harvest the Creation's gift, give thanks and acknowledgement to the Creator and to the plant, and return something to the Earth so that her cycles may continue.”



Mitchella repens



Rubus spp.



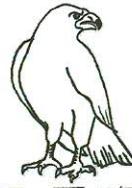
Juniperus communis



Vitis spp.



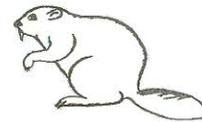
CHEROENHAKA (NOTTOWAY) INDIAN TERRITORY



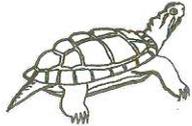
HAWK CLAN
SOUTHAMPTON
COUNTY



SNIPE CLAN



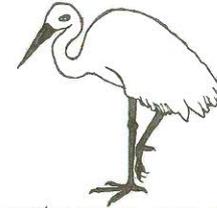
BEAVER CLAN



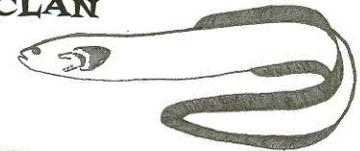
TURTLE CLAN



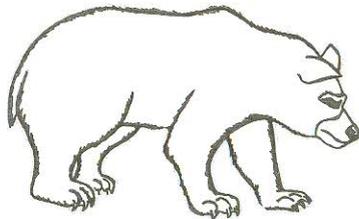
DEER CLAN



HERON CLAN



EEL CLAN



BEAR CLAN



WOLF CLAN

"CATTASHOWROCK TOWN"

NATIVE PALISADE FORT

TRIBAL INTERPRETATIVE TRAILS

POWWOW GROUNDS - NATIVE SWEAT LODGE

§ 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 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, 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 five 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 Virginia Alcoholic Beverage Control Board 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](#).)

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Property Information - Tax Map# 75 12E - Account# 705564900

Property Owner:

The Cheroenhaka (nottoway) Indian Tribal Heritage Foundation

Legal Description:

Parcel 1-pt Blk #16-
Tract 311

Zoned:

A-2

Owners Address:

P O Box 297
Franklin, Va 23851

Assessment Values:

[Building 1](#)

0

[Other Improvements:](#)

0

[Land Value:](#)

100,000

Total Value:

100,000

Total Land Area:

100.00Acres

Physical Location:

Not On File

All Values Rounded to nearest 100

Magisterial District:

Jerusalem

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AR-SA CHE-WAS-RI-SHA

Our Siblings: "THE THREE SISTERS"

Corn is the oldest sister, standing tall in the center.

Beans are the next sister, climbing up the corn to reach for the sun. Beans help keep the soil fertile by converting the sun's energy into nitrogen-filled nodules that grow on its roots. This nitrogen is used by the beans and the corn as they grow.

Squash is the third sister, growing over the mound, protecting the corn and beans from weeds and shading the soil from the sun with her leaves, keeping it cool and moist.



Companion planting as practiced by the Iroquois.



Ordinance Exempting from County Real Estate Taxation Certain Real Property Owned by the Cheroenhaka
"Nottoway" Indian Tribal Heritage Foundation, Inc.

WHEREAS, § 58.1-3651 of the Code of Virginia, 1950, as amended, authorizes localities to adopt ordinances, after holding a public hearing with respect thereto, exempting from taxation the real property owned by a nonprofit organization that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes;

WHEREAS, the Cheroenhaka "Nottoway" Indian Tribal Heritage Foundation, Inc. is a non-profit organization whose mission is to educate the public about the historical, cultural and religious activities that were indigenous to the native people of Southampton County;

WHEREAS, the Cheroenhaka "Nottoway" Indian Tribal Heritage Foundation, Inc. of Courtland owns real property located on Old Bridge Road, Courtland, Virginia, that is used for the educational, historical, cultural and religious purposes described hereinabove;

WHEREAS, the Cheroenhaka "Nottoway" Indian Tribal Heritage Foundation, Inc. requests exemption from real estate taxation on the above-mentioned property, identified as tax map parcel #75-12E beginning with the 2012 tax year and continuing so long as the property is used in accordance with the historical purposes for which the Cheroenhaka "Nottoway" Indian Tribal Heritage Foundation, Inc. is designated;

WHEREAS, the real property located on Old Bridge Road in Courtland, Virginia has an aggregate County-assessed value of \$100,000 and the real estate tax for the 2012 year is calculated at \$750.00;

WHEREAS, a public hearing was duly advertised in accordance with the provisions of § 58.1-3651 of the Code of Virginia, 1950, as amended; and

WHEREAS, the Board of Supervisors of Southampton County, Virginia, has given due consideration to the questions set forth at § 58.1-3651(B) of the Code of Virginia, 1950, as amended.

NOW, THEREFORE, BE IT ORDAINED, that in accordance with the provisions of § 58.1-3651 of the Code of Virginia, 1950, as amended, the following Ordinance be, and the same hereby is, adopted:

That certain real property, with improvements thereon, located on Old Bridge Road, Courtland, Virginia, and identified as tax map parcel 75-12E, owned by the Cheroenhaka "Nottoway" Indian Tribal Heritage Foundation, Inc., a non-profit organization, and used by such organization for historical, cultural and religious activities that were indigenous to the native people of Southampton County, shall be exempt from County real estate taxation so long as the Cheroenhaka "Nottoway" Indian Tribal Heritage Foundation, Inc. is operated not for profit and the property so exempt is used in accordance with the organization's stated purpose. Such exemption shall become effective with the 2012 tax year.

The vote was _____:

Aye:
Nay:
Abstain:

[This uncodified ordinance was adopted by the Board of Supervisors on _____]

A copy teste: _____, Clerk
Southampton County Board of Supervisors
Adopted :