

VIRGINIA ACTS OF ASSEMBLY -- 2000 SESSION

CHAPTER 329

An Act to amend and reenact § 58.1-3617 of the Code of Virginia, relating to personal property tax exemptions.

[H 1444]

Approved April 3, 2000

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3617 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3617. Churches, religious associations or denominations.

Any church, religious association or religious denomination operated exclusively on a nonprofit basis for charitable, religious or educational purposes is hereby classified as a religious and charitable organization. Notwithstanding § 58.1-3609, only property of such association or denomination used exclusively for charitable, religious or educational purposes shall be so exempt from taxation.

Motor vehicles owned *or leased* by churches and used predominantly for church purposes, are hereby classified as property used by its owner for religious purposes.

For purposes of this section, property of a church, religious association or religious denomination owned *or leased* in the name of a duly designated ecclesiastical officer or of a trustee shall be deemed to be owned by such church, association or denomination.