

VIRGINIA ACTS OF ASSEMBLY -- 2001 SESSION

CHAPTER 602

An Act to amend the Code of Virginia by adding in Article 4 of Chapter 36 of Title 58.1 sections numbered 58.1-3650.905 through 58.1-3650.917, designating certain organizations to be exempt from property taxation.

[S 791]

Approved March 24, 2001

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 4 of Chapter 36 of Title 58.1 sections numbered 58.1-3650.905 through 58.1-3650.917 as follows:

§ 58.1-3650.905. *Property of the Fraternal Order of Eagles, Fredericksburg Aerie 4123.*

A. The Fraternal Order of Eagles, Fredericksburg Aerie 4123, a nonprofit organization, is hereby designated as a charitable organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located in the County of Stafford, owned by the Fraternal Order of Eagles, Fredericksburg Aerie 4123 and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.906. *Property of Friendship Industries, Inc.*

A. Friendship Industries, Inc., a nonprofit corporation, is hereby designated as a charitable organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located at 801 Friendship Drive in Rockingham County, owned by Friendship Industries, Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.907. *Property of Downtown Greens, Inc.*

A. Downtown Greens, Inc., a nonprofit corporation, is hereby designated as a charitable organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located in the City of Fredericksburg, owned by Downtown Greens, Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.908. *Property of the Train Station Foundation.*

A. The Train Station Foundation, a nonprofit organization, is hereby designated as a historical organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located in the City of Bristol, owned by the Train Station Foundation and used by it exclusively for historical purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation effective January 1, 2000.

§ 58.1-3650.909. *Property of National Sporting Library, Incorporated.*

A. National Sporting Library, Incorporated, a nonprofit corporation, is hereby designated as a benevolent and cultural organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. (i) Real property, owned by the National Sporting Library, Incorporated, and acquired by it on May 17, 2000, and (ii) personal property owned by the National Sporting Library, Incorporated, located in the Town of Middleburg and Loudoun County and used by it exclusively for benevolent and cultural purposes on a nonprofit basis as set forth in subsection A of this section, are hereby determined to be exempt from local taxation effective January 1, 2001.

§ 58.1-3650.910. *Property of Homestretch, Inc.*

A. Homestretch, Inc., a nonprofit corporation, is hereby designated as a charitable and benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located in Fairfax County, owned by Homestretch, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.911. *Property of Kernstown Battlefield Association, Inc.*

A. Kernstown Battlefield Association, Inc., a nonprofit organization, is hereby designated as a historical organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. 1. Property located in the City of Winchester, owned by Kernstown Battlefield Association, Inc., and used by it exclusively for historical purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

2. Property located in Frederick County, owned by the Kernstown Battlefield Association, Inc. and used by it exclusively for historical purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.912. Property of Mary Immaculate Nursing Center, Inc.

A. Mary Immaculate Nursing Center, Inc., a nonprofit corporation, is hereby designated as a religious, charitable and benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located in the City of Newport News at 2 Ridgewood Parkway, owned by Mary Immaculate Nursing Center, Inc., and used by it exclusively for religious, charitable and benevolent healthcare purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.913. Property of The Friends School; Things Unlimited.

A. The Friends School, a nonprofit organization, is hereby designated as a benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located in the City of Virginia Beach, owned by The Friends School and used by it exclusively for benevolent purposes on a nonprofit basis for its Things Unlimited thrift store as set forth in subsection A of this section, is hereby determined to be exempt from local taxation effective July 1, 2000.

§ 58.1-3650.914. Property of the M. E. Cox Center for Elder Day Care, Inc.

A. The M. E. Cox Center for Elder Day Care, Inc., a nonprofit organization, is hereby designated as a benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located in the City of Virginia Beach, owned by the M. E. Cox Center for Elder Day Care, Inc., and used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.915. Property of Bedford Breakfast Lions Club.

A. Bedford Breakfast Lions Club, a nonprofit organization, is hereby designated as a benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located in the County of Bedford, owned by Bedford Breakfast Lions Club and used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.916. Property of The Closet of the Greater Herndon Area, Inc.

A. The Closet of the Greater Herndon Area, Inc., a nonprofit corporation, is hereby designated as a charitable and benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located at 841-843-845 Station Street in the Town of Herndon and Fairfax County, owned by The Closet of the Greater Herndon Area, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.917. Property of DePaul Family Services, Inc.

A. DePaul Family Services, Inc., a nonprofit corporation, is hereby designated as a charitable, educational and recreational organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real property (Tax Parcel No. 28.13-1-27.3) located in Roanoke County, owned by DePaul Family Services, Inc., and used by it exclusively for charitable, educational and benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.