

VIRGINIA ACTS OF ASSEMBLY -- 2001 SESSION

CHAPTER 608

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 58.1-3650.953, designating certain organizations to be exempt from property taxation.

[H 2182]

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 58.1-3650.953 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 and benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real and personal property located in Stafford County, 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 New River Community Action, Inc.

A. New River Community Action, 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. Real property located in Montgomery County at 110 Roanoke Street in the Town of Christiansburg consisting of 0.2864 acres, owned by New River Community Action, 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.

§ 58.1-3650.907. 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 in Rockingham County at 801 Friendship Drive, Harrisonburg, Virginia, 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.

§ 58.1-3650.908. Property of Community Alternatives Management Group, Inc.

A. Community Alternatives Management Group, 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. Real property located in the City of Newport News at 931 Willbrook Road, owned by Community Alternatives Management Group, 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.

§ 58.1-3650.909. 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 Audubon Naturalist Society of the Central Atlantic States, Inc.

A. Audubon Naturalist Society of the Central Atlantic States, Inc., 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. Beginning January 1, 2001, real property located in Loudoun County, owned by Audubon Naturalist Society of the Central Atlantic States, Inc., purchased by it in July 2000, and used by it exclusively for benevolent and cultural 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 King's Grant Community League, Inc.

A. King's Grant Community League, Inc., a nonprofit corporation, is hereby designated as a benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of

Virginia.

B. Real and personal property located in the City of Virginia Beach, owned by King's Grant Community League, 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.

§ 58.1-3650.912. Property of Halifax Educational Foundation, Inc.

A. Halifax Educational Foundation, 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. Real and personal property located in Halifax County, owned by Halifax Educational Foundation, 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.

§ 58.1-3650.913. Property of the International Society of Air Safety Investigators.

A. The International Society of Air Safety Investigators, 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. Beginning January 1, 2001, real property located in Loudoun County, owned by the International Society of Air Safety Investigators, acquired by it on March 24, 2000, 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.

§ 58.1-3650.914. Property of O.A.R. of Fairfax County, Inc.

A. O.A.R. of Fairfax County, 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. Personal property located in the City of Fairfax, owned by O.A.R. of Fairfax County, 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.

§ 58.1-3650.915. Property of Mantua Hills Swimming Association, Inc.

A. Mantua Hills Swimming Association, Inc., a nonprofit corporation, is hereby designated as a public park and playground organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real and personal property located in Fairfax County at 9330 Pentland Place, owned by Mantua Hills Swimming Association, Inc., and used by it exclusively for public park and playground 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 Memorial Foundation of the Germanna Colonies in Virginia, Inc.

A. The Memorial Foundation of the Germanna Colonies in Virginia, 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. Real property located in Culpeper County, owned by The Memorial Foundation of the Germanna Colonies in Virginia, 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 Walden Glen Swim and Racquet Club, Inc.

A. Walden Glen Swim and Racquet Club, Inc., a nonprofit corporation, is hereby designated as a public park and playground within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located in Fairfax County, owned by Walden Glen Swim and Racquet Club, Inc., at 6126 Harmon Place and used by it exclusively for public park and playground purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.918. Property of Lions Mobile Sight and Hearing Unit of District 24-D, Inc.

A. Mobile Sight and Hearing Unit of District 24-D, 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 the City of Chesapeake, owned by Lions Mobile Sight and Hearing Unit of District 24-D, 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.

§ 58.1-3650.919. Property of Chesapeake Soccer Foundation.

A. Chesapeake Soccer Foundation, a nonprofit organization, 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 City of Chesapeake, owned by the Chesapeake Soccer Foundation 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.

§ 58.1-3650.920. Property of the Salem Woods Civic Association, Inc.

A. The Salem Woods Civic Association, Inc., a nonprofit corporation, 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 Salem Woods Civic Association, 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.

§ 58.1-3650.921. Property of the Kiwanis Club of Chester, Inc., Foundation.

A. The Kiwanis Club of Chester, Inc., Foundation, a nonprofit corporation, is hereby designated as a public park and playground organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real property located in Chesterfield County at 12323 Richmond Street in the Bermuda Magisterial District, owned by the Kiwanis Club of Chester, Inc., Foundation and used by it exclusively for public park and playground purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.922. Property of the Montgomery County Christmas Store.

A. The Montgomery County Christmas Store, a nonprofit organization, 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. Personal property located in Montgomery County, owned by the Montgomery County Christmas Store 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.

§ 58.1-3650.923. Property of the National Wildlife Federation.

A. The National Wildlife Federation, 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 Fairfax County, owned by the National Wildlife Federation 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.

§ 58.1-3650.924. Property of the Virginia Quilt Museum.

A. The Virginia Quilt Museum, a nonprofit corporation, is hereby designated as a cultural organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located in the City of Harrisonburg, owned by the Virginia Quilt Museum and used by it exclusively for cultural purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.925. Property of the Laurel Shelter, Inc.

A. The Laurel Shelter, 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. Real property located in Gloucester County, owned by the Laurel Shelter, 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.

§ 58.1-3650.926. Property of Tidewater Soaring Foundation.

A. The Tidewater Soaring Foundation, a nonprofit organization, 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. Real property located in Isle of Wight County, owned by the Tidewater Soaring Foundation 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.

§ 58.1-3650.927. Property of Hands Across Mathews of Mathews, Virginia.

A. Hands Across Mathews of Mathews, Virginia, 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 Mathews County, owned by Hands Across Mathews of Mathews, Virginia, 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.

§ 58.1-3650.928. Property of the Mathews County Land Conservancy.

A. The Mathews County Land Conservancy, a nonprofit organization, 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 Mathews County located at Williams Wharf and Bayside Wharf, owned by the Mathews County Land Conservancy 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.

§ 58.1-3650.929. Property of TWBTS, Inc.

A. TWBTS, Inc., a nonprofit corporation, 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 Petersburg, owned by TWBTS, 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.

§ 58.1-3650.930. Property of Delta Community Service Foundation.

A. Delta Community Service Foundation, a nonprofit corporation, 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 Petersburg, owned by Delta Community Service Foundation 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.

§ 58.1-3650.931. Property of Coastal Conservation Association.

A. Coastal Conservation Association, 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. Personal property located in the City of Virginia Beach, owned by Coastal Conservation Association 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.

§ 58.1-3650.932. Property of Community Alternatives Management Group, Inc.

A. Community Alternatives Management Group, 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. Real property located in the City of Newport News at 931 Willbrook Road, owned by Community Alternatives Management Group, 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.

§ 58.1-3650.933. Property of the Greater Orange Community Development Corporation.

A. The Greater Orange Community Development Corporation, a nonprofit corporation, 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 Orange County, owned by Greater Orange Community Development Corporation 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.

§ 58.1-3650.934. Property of CAMG - A, Inc.

A. CAMG - A, Inc., a nonprofit corporation, 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 CAMG - A, 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.

§ 58.1-3650.935. Property of CAMG - B, Inc.

A. CAMG - B, Inc., a nonprofit corporation, 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 CAMG - B, 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.

§ 58.1-3650.936. Property of CAMG - C, Inc.

A. CAMG - C, Inc., a nonprofit corporation, 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 CAMG - C, 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.

§ 58.1-3650.937. Property of CAMG - D, Inc.

A. CAMG - D, Inc., a nonprofit corporation, 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 CAMG - D, 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.

§ 58.1-3650.938. Property of CAMG - E, Inc.

A. CAMG - E, Inc., a nonprofit corporation, 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 CAMG - E, 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.

§ 58.1-3650.939. Property of CAMG - F, Inc.

A. CAMG - F, Inc., a nonprofit corporation, 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 CAMG - F, 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.

§ 58.1-3650.940. Property of CAMG - G, Inc.

A. CAMG - G, 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 the City of Chesapeake, owned by CAMG - G, 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.

§ 58.1-3650.941. Property of CAMG - H, Inc.

A. CAMG - H, Inc., a nonprofit corporation, 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 CAMG - H, 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.

§ 58.1-3650.942. Property of the Bedford Breakfast Lions Club.

A. The 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. Real and personal property located in Bedford County, owned by the 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.

§ 58.1-3650.943. Property of Psychiatric Rehabilitation Services, Inc.

A. Psychiatric Rehabilitation Services, Inc., a nonprofit organization, 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. Real and personal property located in Fairfax County at 7534 Willow Lane, owned by Psychiatric Rehabilitation Services, 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.

§ 58.1-3650.944. Property of Eastern Shore of Virginia Barrier Islands, Inc.

A. Eastern Shore of Virginia Barrier Islands, Inc., a nonprofit corporation, is hereby designated as a historical organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real property located in Northampton County identified by Northampton County Tax Map as 40-0A-00-21A, and all personal property thereon, owned by Eastern Shore of Virginia Barrier Islands, 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.

§ 58.1-3650.945. Property of Mary Immaculate Nursing Center, Inc.

A. Mary Immaculate Nursing Center, Inc., a nonprofit corporation, is hereby designated as a charitable, religious, 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 charitable, religious, 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.

§ 58.1-3650.946. Property of the Shining Light Masonic Lodge 272 and Order of Eastern Star Chapter 182.

A. The Shining Light Masonic Lodge 272 and Order of Eastern Star Chapter 182, each being a nonprofit organization, are hereby designated as benevolent organizations within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real property located at Routes 60 and 726 in Powhatan County, jointly owned by the Shining Light Masonic Lodge 272 and Order of Eastern Star Chapter 182 and used by them 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.

§ 58.1-3650.947. Property of Groome Road Home, Inc.

A. Groome Road Home, 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. Real property located in the City of Newport News at 21 Groome Road, owned by Groome Road Home, 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.

§ 58.1-3650.948. Property of Holmes Run Acres Recreation Association, Inc.

A. Holmes Run Acres Recreation Association, Inc., a nonprofit corporation, is hereby designated as a public park and playground organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real and personal property located in Fairfax County at 3451 and 3457 Gallows Road, owned by Holmes Run Acres Recreation Association, Inc., and used by it exclusively for public park and playground purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.949. Property of Sleepy Hollow Bath and Racquet Club, Inc.

A. Sleepy Hollow Bath and Racquet Club, Inc., a nonprofit corporation, is hereby designated as a public park and playground organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real and personal property located in Fairfax County at 3516 Sleepy Hollow Road, owned by Sleepy Hollow Bath and Racquet Club, Inc., and used by it exclusively for public park and playground purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.950. Property of Carolanne Farm Swim Club, Inc.

A. Carolanne Farm Swim Club, Inc., a nonprofit corporation, is hereby designated as a benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real property located in the City of Virginia Beach, owned by Carolanne Farm Swim Club, 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.

§ 58.1-3650.951. Property of Hopewell Optimist Club.

A. Hopewell Optimist Club, 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 City of Hopewell, owned by Hopewell Optimist Club and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.952. Property of Ocean View Democratic and Social Club, Inc.

A. Ocean View Democratic and Social Club, 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. Personal property located in the City of Norfolk, owned by Ocean View Democratic and Social Club, 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.

§ 58.1-3650.953. Property of the Charles H. Taylor Arts Center Foundation, Inc.

A. The Charles H. Taylor Arts Center Foundation, Inc., a nonprofit corporation, is hereby designated as a cultural organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real property located in the City of Hampton, owned by the Charles H. Taylor Arts Center Foundation, Inc., and used by it exclusively for cultural purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.