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**HOUSE BILL NO. 2182**

Offered January 10, 2001

Prefiled January 10, 2001

*A BILL 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 58.1-3650.945 designating certain organizations to be exempt from property taxation.*

Patrons—Howell, Barlow, Bennett, Bloxom, Broman, Cox, DeBoer, Griffith, Hamilton, Kilgore, Louderback, May, McDonnell, Moran, Purkey, Putney, Reid, Rust, Shuler, Wardrup, Ware and Weatherholtz

Referred to Committee on Finance

**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 58.1-3650.945 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. 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. Real 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 The Friends School.*

*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. Beginning July 1, 2000, real and personal property located in the City of Virginia Beach and used to operate a thrift store, owned by the Friends School 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.*

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

*A. National Sporting Library, 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 and personal property located in the County of Loudoun within the Town of Middleburg, owned by National Sporting Library, Inc. 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.*

§ 58.1-3650.910. *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 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 and 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 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. *The 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 the 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 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 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 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, 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.

§ 58.1-3650.924. 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. 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 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.

180 § 58.1-3650.929. *Property of TWBTS, Inc.*

181 A. *TWBTS, Inc., a nonprofit corporation, is hereby designated as a historical organization within the*  
182 *context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

183 B. *Property located in the City of Petersburg, owned by TWBTS, Inc., and used by it exclusively for*  
184 *historical purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined*  
185 *to be exempt from local taxation.*

186 § 58.1-3650.930. *Property of Delta Community Service Foundation.*

187 A. *Delta Community Service Foundation, a nonprofit corporation, is hereby designated as a*  
188 *benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

189 B. *Property located in the City of Petersburg, owned by Delta Community Service Foundation and*  
190 *used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A of this*  
191 *section, is hereby determined to be exempt from local taxation.*

192 § 58.1-3650.931. *Property of Coastal Conservation Association.*

193 A. *Coastal Conservation Association, a nonprofit organization, is hereby designated as a charitable*  
194 *organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

195 B. *Personal property located in the City of Virginia Beach, owned by Coastal Conservation*  
196 *Association and used by it exclusively for charitable purposes on a nonprofit basis as set forth in*  
197 *subsection A of this section, is hereby determined to be exempt from local taxation.*

198 § 58.1-3650.932. *Property of Community Alternatives Management Group, Inc.*

199 A. *Community Alternatives Management Group, Inc., a nonprofit corporation, is hereby designated*  
200 *as a charitable and benevolent organization within the context of Section 6(a)(6) of Article X of the*  
201 *Constitution of Virginia.*

202 B. *Real property located in the City of Newport News at 931 Willbrook Road, owned by Community*  
203 *Alternatives Management Group, Inc. and used by it exclusively for charitable and benevolent purposes*  
204 *on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from*  
205 *local taxation.*

206 § 58.1-3650.933. *Property of Greater Orange Community Development Corporation.*

207 A. *The Greater Orange Community Development Corporation, a nonprofit corporation, is hereby*  
208 *designated as a charitable organization within the context of Section 6(a)(6) of Article X of the*  
209 *Constitution of Virginia.*

210 B. *Property located in Orange County, owned by Greater Orange Community Development*  
211 *Corporation and used by it exclusively for charitable purposes on a nonprofit basis as set forth in*  
212 *subsection A of this section, is hereby determined to be exempt from local taxation.*

213 § 58.1-3650.934. *Property of CAMG - A, Inc.*

214 A. *CAMG - A, Inc., a nonprofit corporation, is hereby designated as a charitable organization within*  
215 *the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

216 B. *Property located in the City of Virginia Beach, owned by CAMG - A, Inc., and used by it*  
217 *exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is*  
218 *hereby determined to be exempt from local taxation.*

219 § 58.1-3650.935. *Property of CAMG - B, Inc.*

220 A. *CAMG - B, Inc., a nonprofit corporation, is hereby designated as a charitable organization within*  
221 *the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

222 B. *Property located in the City of Virginia Beach, owned by CAMG - B, Inc., and used by it*  
223 *exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is*  
224 *hereby determined to be exempt from local taxation.*

225 § 58.1-3650.936. *Property of CAMG - C, Inc.*

226 A. *CAMG - C, Inc., a nonprofit corporation, is hereby designated as a charitable organization within*  
227 *the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

228 B. *Property located in the City of Virginia Beach, owned by CAMG - C, Inc., and used by it*  
229 *exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is*  
230 *hereby determined to be exempt from local taxation.*

231 § 58.1-3650.937. *Property of CAMG - D, Inc.*

232 A. *CAMG - D, Inc., a nonprofit corporation, is hereby designated as a charitable organization within*  
233 *the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

234 B. *Property located in the City of Virginia Beach, owned by CAMG - D, Inc., and used by it*  
235 *exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is*  
236 *hereby determined to be exempt from local taxation.*

237 § 58.1-3650.938. *Property of CAMG - E, Inc.*

238 A. *CAMG - E, Inc., a nonprofit corporation, is hereby designated as a charitable organization within*  
239 *the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

240 B. *Property located in the City of Virginia Beach, owned by CAMG - E, Inc., and used by it*  
241 *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.

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

A. CAMG - F, 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 Virginia Beach, owned by CAMG - F, 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.

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

A. CAMG - G, 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 Chesapeake, owned by CAMG - G, 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.

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

A. CAMG - H, 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 Virginia Beach, owned by CAMG - H, 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.

§ 58.1-3650.942. Property of 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 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 4 Ridgewood Parkway, owned by Mary Immaculate Nursing Center, 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.