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**SENATE BILL NO. 791****AMENDMENT IN THE NATURE OF A SUBSTITUTE**(Proposed by the House Committee on Finance  
on February 13, 2001)

(Patrons Prior to Substitute—Senators Chichester (SB 791), K. Miller [SB 795], Houck [SB 826], Wampler [SB 886], Mims [SB's 909 and 1094], Byrne [SB 940], Potts [SB 968], Williams [SB 1009], Stolle [SB 1037], Newman [SB 1070], and Edwards [SB 1118])

*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 58.1-3650.917, designating certain organizations to be exempt from property taxation.***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 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. 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, is 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 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.*

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

63 § 58.1-3650.912. Property of Mary Immaculate Nursing Center, Inc.

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

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

71 § 58.1-3650.913. Property of The Friends School; Things Unlimited.

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

74 B. Property located in the City of Virginia Beach, owned by The Friends School and used by it  
75 exclusively for benevolent purposes on a nonprofit basis for its Things Unlimited thrift store as set forth  
76 in subsection A of this section, is hereby determined to be exempt from local taxation effective July 1,  
77 2000.

78 § 58.1-3650.914. Property of the M. E. Cox Center for Elder Day Care, Inc.

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

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

85 § 58.1-3650.915. Property of Bedford Breakfast Lions Club.

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

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

91 § 58.1-3650.916. Property of The Closet of the Greater Herndon Area, Inc.

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

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

99 § 58.1-3650.917. Property of DePaul Family Services, Inc.

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

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