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HOUSE BILL NO. 727

Offered January 9, 2002

Prefiled January 9, 2002

A BILL to amend the Code of Virginia by adding in Article 4 of Chapter 36 of Title 58.1 sections numbered 58.1-3650.961 through 58.1-3650.986, relating to designating certain organizations to be exempt from property taxation.

 Patron—Howell

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 58.1-3650.961 through 58.1-3650.986 as follows:

§ 58.1-3650.961. *Property of Stafford Recreational Soccer League.*

A. The Stafford Recreational Soccer League, a nonprofit organization, 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 Stafford County, owned by the Stafford Recreational Soccer League and used by it exclusively for public park and playground purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.962. *Property of Lake Ridge Community Swim Club, Inc.*

A. Lake Ridge Community Swim Club, 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 property located in Prince William County, owned by Lake Ridge Community Swim Club, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.963. *Property of Running Man Recreation Association, Inc.*

A. Running Man Recreation Association, 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. Real and personal property located in York County, owned by Running Man Recreation Association, Inc., and used by it exclusively for public park and playground purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.964. *Property of Our Health, Inc.*

A. Our Health 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 the City of Winchester, owned by Our Health, Inc., 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.

§ 58.1-3650.965. *Property of Gemeinschaft Home.*

A. Gemeinschaft Home, 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 Rockingham County, owned by Gemeinschaft Home, 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.

§ 58.1-3650.966. *Property of STEPS, Inc.*

A. STEPS, 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 Lunenburg County, owned by STEPS, Inc., 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.

§ 58.1-3650.967. *Property of Caritas of Yorktown, Virginia.*

A. Caritas of Yorktown, Virginia, 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 York County, owned by Caritas of Yorktown, Virginia, and used by it exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

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59 § 58.1-3650.968. *Property of Vienna Aquatic Club, Inc.*

60 A. Vienna Aquatic Club, Inc., a nonprofit corporation, is hereby designated as a public park and
61 playground within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

62 B. Real and personal property located in Fairfax County, owned by Vienna Aquatic Club, Inc., and
63 used by it exclusively for public park and playground purposes on a nonprofit basis as set forth in
64 subsection A, is hereby determined to be exempt from local taxation.

65 § 58.1-3650.969. *Property of Tysons-Briar, Inc., T/A Cardinal Hill Swim and Racquet Club, Inc.*

66 A. Tysons-Briar, Inc., T/A Cardinal Hill Swim and Racquet Club, Inc., a nonprofit corporation, is
67 hereby designated as a public park and playground within the context of Section 6(a)(6) of Article X of
68 the Constitution of Virginia.

69 B. Real and personal property located in Fairfax County, owned by Tysons-Briar, Inc., T/A Cardinal
70 Hill Swim and Racquet Club, Inc., and used by it exclusively for public park and playground purposes
71 on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

72 § 58.1-3650.970. *Property of Hunter Mill Swim and Racquet Club, Inc.*

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

76 B. Real and personal property located in Fairfax County, owned by Hunter Mill Swim and Racquet
77 Club, Inc., and used by it exclusively for public park and playground purposes on a nonprofit basis as
78 set forth in subsection A, is hereby determined to be exempt from local taxation.

79 § 58.1-3650.971. *Property of Cottontail Swim and Racquet Club, Inc.*

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

82 B. Real and personal property located in Fairfax County, owned by Cottontail Swim and Racquet
83 Club, Inc., and used by it exclusively for public park and playground purposes on a nonprofit basis as
84 set forth in subsection A, is hereby determined to be exempt from local taxation.

85 § 58.1-3650.972. *Property of Marian Homes.*

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

88 B. Real and personal property located in Fairfax County, owned by Marian Homes, and used by it
89 exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A, is
90 hereby determined to be exempt from local taxation.

91 § 58.1-3650.973. *Property of Lutheran Social Services of the National Capital Area, Inc.*

92 A. Lutheran Social Services of the National Capital Area, Inc., a nonprofit corporation, is hereby
93 designated as a charitable and benevolent organization within the context of Section 6(a)(6) of Article X
94 of the Constitution of Virginia.

95 B. Real and personal property located in Fairfax County, owned by Lutheran Social Services of the
96 National Capital Area, Inc., and used by it exclusively for charitable and benevolent purposes on a
97 nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

98 § 58.1-3650.974. *Property of Friends of Crossroads, Inc.*

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

101 B. Personal property located at 6901 S. Van Dorn Street in Fairfax County, owned by Friends of
102 Crossroads, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit basis
103 as set forth in subsection A, is hereby determined to be exempt from local taxation.

104 § 58.1-3650.975. *Property of Harry Wyatt Family Life Center.*

105 A. Harry Wyatt Family Life Center is hereby designated as a charitable, benevolent, educational,
106 and cultural organization within the context of Section 6(a)(6) of Article X of the Constitution of
107 Virginia.

108 B. Real and personal property located in Halifax County, owned by Harry Wyatt Family Life Center,
109 and used by it exclusively for charitable, benevolent, educational, and cultural purposes on a nonprofit
110 basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

111 § 58.1-3650.976. *Property of Sullivan House, Inc.*

112 A. Sullivan House, Inc., a nonprofit corporation, is hereby designated as a benevolent organization
113 within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

114 B. Real and personal property located in the City of Virginia Beach, owned by Sullivan House, Inc.,
115 and used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A, is
116 hereby determined to be exempt from local taxation.

117 § 58.1-3650.977. *Property of the Transcendental Arts Council.*

118 A. Transcendental Arts Council, a nonprofit organization, is hereby designated as a cultural
119 organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

120 B. Personal property located in Loudoun County, owned by the Transcendental Arts Council, and

used by it exclusively for cultural purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.978. Property of the Home School Legal Defense Association.

A. Home School Legal Defense Association, a nonprofit organization, is hereby designated as a religious organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

B. Personal property located in Loudoun County, owned by the Home School Legal Defense Association, and used by it exclusively for religious purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.979. Property of Foodbank of the Virginia Peninsula.

A. Foodbank of the Virginia Peninsula, 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, owned by Foodbank of the Virginia Peninsula, and used by it exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.980. Property of Arlington Foundation, Incorporated.

A. Arlington Foundation, Incorporated, a nonprofit corporation, is hereby designated as an historical organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

B. Effective January 1, 2002, real property known as the Custis Tombs identified as Tax Map Nos. 0097A-((02))-00-000A and 0097A-((02))-00-001 and personal property thereon located in Northampton County, owned by Arlington Foundation, Incorporated, and used by it exclusively for historical purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.981. Property of Mathews Maritime Foundation, Inc.

A. Mathews Maritime Foundation, Inc., a nonprofit corporation, is hereby designated as an historical organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

B. Personal property located in Mathews County, owned by Mathews Maritime Foundation, Inc., and used by it exclusively for historical purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.982. Property of Marian Homes.

A. Marian Homes, 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 5028 Prestwick Drive in Fairfax County, owned by Marian Homes, and used by it exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.983. Property of Woodmen of the World Ironwood Camp 269 and Lodge 6035.

A. Woodmen of the World Ironwood Camp 269 and Lodge 6035, 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 the City of Bristol, owned by Woodmen of the World Ironwood Camp 269 and Lodge 6035, and used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.984. Property of CAMG-J, Inc.

A. CAMG-J, 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 CAMG-J, Inc., and used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.985. Property of Branch 99 Fleet Reserve Association, Inc.

A. Branch 99 Fleet Reserve 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. Real and personal property located in the City of Virginia Beach, owned by Branch 99 Fleet Reserve Association, Inc., and used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.

§ 58.1-3650.986. Property of The Conspiracy of Silence.

A. The Conspiracy of Silence, a nonprofit organization, is hereby designated as a religious 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 The Conspiracy of Silence and used by it exclusively for religious purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation.