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## **HOUSE BILL NO. 727**

## AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance on February 26, 2002)

(Patron Prior to Substitute—Delegate Howell)

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 58.1-3650.990, relating to 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 58.1-3650.961 through 58.1-3650.990 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 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.

§ 58.1-3650.965. 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.

§ 58.1-3650.966. Property of Winchester-Frederick County Conservation Club, Inc.

- A. Winchester-Frederick County Conservation Club, 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 Frederick County in the Gainesville Magisterial District totaling 296.28 acres and identified as Frederick County Tax Map 29A, Lot 37B; Tax Map 29A, Lot 43B; Tax Map 19A, Lot 53A; Tax Map 19A, Lot 81A; Tax Map 19A, Lot 49; Tax Map 19A, Lot 52E; and Tax Map 29A, Lot 38, owned by Winchester-Frederick County Conservation 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.

§ 58.1-3650.967. 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

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60 subsection A, is hereby determined to be exempt from local taxation.

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

A. Vienna Aquatic 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. Real and personal property located at 625 Marshall Road, S.W., in Fairfax County, owned by Vienna Aquatic Club, 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.
  - § 58.1-3650.969. Property of Tysons-Briar, Inc., T/A Cardinal Hill Swim and Racquet Club, Inc.
- A. Tysons-Briar, Inc., T/A Cardinal Hill 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. Real and personal property located at 9117 Westerholme Way in Fairfax County, owned by Tysons-Briar, Inc., T/A Cardinal Hill Swim 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, is hereby determined to be exempt from local taxation.

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

- A. Hunter Mill 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. Real and personal property located at 10339 Brittenford Drive in Fairfax County, owned by Hunter Mill Swim 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, is hereby determined to be exempt from local taxation.
  - § 58.1-3650.971. Property of Cottontail Swim and Racquet Club, Inc.
- A. Cottontail 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. Real and personal property located at 7000 Cottontail Court in Fairfax County, owned by Cottontail Swim 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, is hereby determined to be exempt from local taxation.
  - § 58.1-3650.972. Property of Lutheran Social Services of the National Capital Area, Inc.
- A. Lutheran Social Services of the National Capital 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. Real and personal property located at 5811 Cove Landing Road, No. B-304; at 10204 Bushman Drive, No. 302; at 8509 Barrington Court, No. R; at 3320 Woodburn Village Drive, T2; and at 12103 Greenwood Court, No. 144, in Fairfax County, owned by Lutheran Social Services of the National Capital Area, 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.
  - § 58.1-3650.973. 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.
  - § 58.1-3650.974. Property of Friends of Crossroads, Inc.
- A. Friends of Crossroads, 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. Personal property located at 6901 S. Van Dorn Street in Fairfax County, owned by Friends of
- B. Personal property located at 6901 S. Van Dorn Street in Fairfax County, owned by Friends of Crossroads, 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.
  - § 58.1-3650.975. Property of Harry Wyatt Family Life Center (HWFLC), Inc.
- A. Harry Wyatt Family Life Center (HWFLC), Inc. 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 Halifax County, identified as Tax Map 07 ENG 1 MM 228 750A, and the personal property thereon, owned by Harry Wyatt Family Life Center (HWFLC), 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.
  - § 58.1-3650.976. Property of Sullivan House, Inc.
- A. Sullivan House, 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 Sullivan House, Inc.,

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

- A. Transcendental Arts Council, a nonprofit organization, is hereby designated as a cultural 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 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 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.

§ 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 Heart Havens, Inc.

- A. Heart Havens, 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 Westmoreland County and identified as Lot 1 D 3A4 1 and Lot 2 D 3A4 1, owned by Heart Havens, 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.

§ 58.1-3650.986. Property of Richmond Hill, L.P.

A. Richmond Hill, L.P., a nonprofit organization, is hereby designated as a charitable and

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183 benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

184 B. Any property located in the City of Richmond, owned by Richmond Hill, L.P., and used by it 185 exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A is 186 hereby determined to be exempt from local taxation.

§ 58.1-3650.987. Property of The Willis Wharf Village Trust, Inc.

A. The Willis Wharf Village Trust, Inc., a nonprofit corporation, is hereby designated as a charitable, historical, benevolent, cultural and public park organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

B. Real property listed as parcel 124 on Tax Map 11A, known as Ballard Pond Park, and personal property thereon, located in Northampton County, owned by The Willis Wharf Village Trust, Inc., and used by it exclusively for charitable, historical, benevolent, cultural and public park purposes on a nonprofit basis as set forth in subsection A, are hereby determined to be exempt from local taxation.

§ 58.1-3650.988. Property of Kiwanis Club of Chester, Inc. Foundation.

- A. Kiwanis Club of Chester, Inc. Foundation, 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 property located at 4001 Gill Street, Chester, Virginia, in Chesterfield County, owned by 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, is hereby determined to be exempt from local taxation.
  - § 58.1-3650.989. Property of Chinese Community Association of Hampton Roads, Inc.
- A. Chinese Community Association of Hampton Roads, 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 and personal property located in the City of Virginia Beach, owned by Chinese Community Association of Hampton Roads, Inc., 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.
  - § 58.1-3650.990. Property of Hottel-Keller Memorial, Inc.
- A. Hottel-Keller Memorial, Inc., a nonprofit corporation, is hereby designated as a historical and cultural organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.
- B. Real property located in Shenandoah County and identified as Tax Map Parcels 22-A-60, 22-A-61, 22-A-62, 22-A-73, 22-A-52, 22-A-59, 22-A-53, 22-A-55A, 22-A-55, 22-A-58, 22-A-51, 22-A-50, 22-A-72, 22-A-65, 22-A-63, 22-A-103B, and 22-A-105, owned by Hottel-Keller Memorial, Inc. and used by it exclusively for historical and cultural purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation. #