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SENATE BILL NO. 15

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance

on February 25, 2002)

(Patrons Prior to Substitute—Senators Chichester [SB 15, SB 159], Lucas [SB 9], Norment [SB 14], Edwards [SB 54], Potts [SB 70, SB 347] Stosch [SB 85], Wampler [SB 125], Ruff [SB 126, SB 224], Houck [SB 207], Hanger [SB 229, SB 233], Puckett [SB 274], Stolle [SB 312], Wagner [SB 325], and Rerras [SB 411])

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 58.1-3650.978, 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 58.1-3650.978 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 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.
 - § 58.1-3650.963. 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.
 - § 58.1-3650.964. 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.
 - § 58.1-3650.965. 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.
 - § 58.1-3650.966. 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, is hereby determined to be exempt from local taxation.
 - § 58.1-3650.967. Property of Friends of Chevra Thelim, Inc.
 - A. Friends of Chevra Thelim, Inc., a nonprofit corporation, is hereby designated as an historical and

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60 cultural organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

B. Real property located at 607 Effingham Street in the City of Portsmouth, owned by Friends of Chevra Thelim, 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.

§ 58.1-3650.968. 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. 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 effective January 1, 2002.
- § 58.1-3650.969. Property of Unified Human Services Transportation System, Inc., transacting business as RADAR.
- A. Unified Human Services Transportation System, Inc., a nonprofit corporation, is hereby designated as a charitable or 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 Roanoke identified by Roanoke City Tax Map Nos. 1311221, 2410101, and 2410301 through 2410306, inclusive, owned by Unified Human Services Transportation System, Inc., and used by it exclusively for charitable or benevolent 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 Instructive Visiting Nurse Association ("IVNA"), IVNA Home Health Care and IVNA Health Services.
- A. Instructive Visiting Nurse Association ("IVNA"), IVNA Home Health Care and IVNA Health Services, nonprofit organizations, are hereby designated as charitable organizations within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.
- B. Property located in Henrico County, owned by Instructive Visiting Nurse Association ("IVNA"), IVNA Home Health Care or IVNA Health Services and used by such organizations exclusively for charitable purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation effective January 1, 2002.

§ 58.1-3650.971. Property of Trevilian Station Battlefield Foundation.

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

B. Real property identified as Tax Map Parcels 24-27, 24-28, 24-33, 24-123, 24-124, 24-133, and

B. Real property identified as Tax Map Parcels 24-27, 24-28, 24-33, 24-123, 24-124, 24-133, and 24-134 and personal property located in the County of Louisa, owned by Trevilian Station Battlefield Foundation 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.

§ 58.1-3650.972. Property of Augusta Regional Free Clinic, Inc.

A. Augusta Regional Free Clinic, 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 County of Augusta, owned by Augusta Regional Free Clinic, 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 effective January 1, 2002.

§ 58.1-3650.973. Property of Rockbridge Area Free Clinic, Inc.

A. Rockbridge Area Free Clinic, 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 Rockbridge County, owned by Rockbridge Area Free Clinic, 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 effective January 1, 2002.

§ 58.1-3650.974. Property of Appalachian Agency for Senior Citizens, Inc.

- A. Appalachian Agency for Senior Citizens, Inc., a nonprofit corporation, is hereby designated as a benevolent and charitable organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.
- B. Property located in Tazewell County, owned by Appalachian Agency for Senior Citizens, Inc., and used by it exclusively for benevolent or charitable purposes on a nonprofit basis as set forth in subsection A, is hereby determined to be exempt from local taxation effective January 1, 2002.

§ 58.1-3650.975. Property of Beth Sholom Terrace.

- A. Beth Sholom Terrace, 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 Virginia Beach, owned by Beth Sholom Terrace 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 effective January 1, 2002.
 - § 58.1-3650.976. Property of UJFT Community Campus, L.L.C.

- 122 A. UJFT Community Campus, L.L.C., 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 the City of Virginia Beach, owned by UJFT Community Campus, L.L.C., 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.
 - § 58.1-3650.977. Property of Shenandoah Arts Council.

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- A. Shenandoah Arts Council, a nonprofit organization, is hereby designated as a cultural and benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.
- B. Real property located at 811-813 South Loudoun Street in the City of Winchester and also identified as Tax Map # 212-01-G-12, owned by Shenandoah Arts Council and used by it exclusively for cultural or benevolent 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 Fraternal Order of Police (Commodore Lodge No. 3).
- A. Fraternal Order of Police (Commodore Lodge No. 3), 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 at 5552 Raby Road and 1111 Harmony Road in the City of Norfolk, owned by Fraternal Order of Police (Commodore Lodge No. 3) 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.