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**HOUSE BILL NO. 2165**

Offered January 14, 2015

Prefiled January 14, 2015

A *BILL to amend and reenact §§ 58.1-3650.13, 58.1-3650.14, 58.1-3650.79, and 58.1-3650.246 of the Code of Virginia and to repeal §§ 58.1-3650.381, 58.1-3650.382, 58.1-3650.452, 58.1-3650.453, 58.1-3650.507, 58.1-3650.566, 58.1-3650.569, 58.1-3650.612, 58.1-3650.667, 58.1-3650.668, 58.1-3650.684, 58.1-3650.712, 58.1-3650.754, and 58.1-3650.755, relating to property tax exemptions in Frederick County.*

Patron—LaRock (By Request)

Referred to Committee on Finance

**Be it enacted by the General Assembly of Virginia:**

**1. That §§ 58.1-3650.13, 58.1-3650.14, 58.1-3650.79, and 58.1-3650.246 of the Code of Virginia are amended and reenacted as follows:**

§ 58.1-3650.13. ~~Real~~ *Except for real property located in Frederick County, real property owned by the Potomac Appalachian Trail Club, limited to sections of the Appalachian Trail and camping sites, shelters and other facilities related to the Appalachian Trail and designated as such by the Division of Parks of the Department of Conservation and Economic Development so long as such property is used solely for public park and playground purposes, is hereby classified and designated as tax exempt under Section 6 (a)(6) of Article X of the Constitution of Virginia and is hereby determined to be exempt from taxation, State and local, including inheritance taxes.*

§ 58.1-3650.14. ~~The~~ *Except for property located in Frederick County, the Nature Conservancy, so long as it continues to operate on a nonprofit basis, is hereby classified and designated as organized for public park purposes within the context of Section 6(a)(6) of Article X of the Constitution of Virginia. Property owned by The Nature Conservancy, and used by it exclusively for conservation and public park purposes on a nonprofit basis is hereby determined to be exempt from taxation.*

§ 58.1-3650.79. Property of The People-to-People Health Foundation, Inc.-A. *Except for property located in Frederick County, The People-to-People Health Foundation, Inc., a nonprofit organization, is hereby classified and designated as a benevolent and charitable corporation within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. ~~Property~~ *Except for property located in Frederick County, property owned by The People-to-People Health Foundation, Inc. and used by it exclusively for benevolent and charitable purposes on a nonprofit basis, as set forth in subsection A of this section, is hereby determined to be exempt from taxation, State and local, including inheritance taxes.*

**§ 58.1-3650.246. Property of Westminster-Canterbury of Winchester, Inc.**

A. The Westminster-Canterbury of Winchester, 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. ~~Property~~ *That portion of property located partly in the City of Winchester and partly in the County of Frederick that is located in the City of Winchester and owned by the Westminster-Canterbury of Winchester, 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 designated to be exempt from local taxation.*

**2. That §§ 58.1-3650.381, 58.1-3650.382, 58.1-3650.452, 58.1-3650.453, 58.1-3650.507, 58.1-3650.566, 58.1-3650.569, 58.1-3650.612, 58.1-3650.667, 58.1-3650.668, 58.1-3650.684, 58.1-3650.712, 58.1-3650.754, and 58.1-3650.755 of the Code of Virginia are repealed.**

INTRODUCED

HB2165