

2022 SESSION

INTRODUCED

22100519D

HOUSE BILL NO. 200

Offered January 12, 2022

Prefiled January 10, 2022

A *BILL to amend and reenact § 58.1-3609 of the Code of Virginia, relating to real property tax; exemptions.*

Patron—Webert

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3609 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3609. Post-1971 property exempt from taxation by classification.

A. The real and personal property of an organization classified in §§ 58.1-3610 through 58.1-3621 and used by such organization for a religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purpose as set forth in Article X, Section 6 (a) (6) of the Constitution of Virginia, the particular purpose for which such organization is classified being specifically set forth within each section, shall be exempt from taxation, so long as such organization is operated not for profit and the property so exempt is used in accordance with the purpose for which the organization is classified. The real and personal property of an organization classified in § 58.1-3622 and used by such organization for charitable and benevolent purposes as set forth in Article X, Section 6 (a) (6) of the Constitution of Virginia shall be exempt from taxation so long as the local governing body in which the property is located passes a resolution approving such exemption and the organization satisfies the other requirements in this subsection. *The property exempted from taxation pursuant to this section shall include the real and personal property of a single member limited liability company whose sole member is an organization classified in §§ 58.1-3610 through 58.1-3622.*

B. Exemptions of property from taxation under this article shall be strictly construed in accordance with Article X, Section 6 (f) of the Constitution of Virginia.

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