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## **SENATE BILL NO. 10**

Offered January 12, 1994

A BILL to amend the Code of Virginia by adding a section numbered 58.1-3650.565, designating certain organizations to be exempt from property taxation.

## Patron—Potts

Referred to the Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-3650.565 as follows:

§ 58.1-3650.565. Property of The Association for the Preservation of Civil War Sites, Inc.

A. Property of The Association for the Preservation of Civil War Sites, Inc., a nonprofit corporation, is hereby designated as a historical organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

B. Certain property, as described in subsection C of this section, located in Shenandoah County, owned by The Association for the Preservation of Civil War Sites, Inc., and used by it exclusively for historical purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

C. This exemption shall be limited to the 7.8 acres of the Toms Brook Civil War Battlefield Site owned by such organization.