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## **HOUSE BILL NO. 178**

Offered January 10, 1996

A BILL to amend the Code of Virginia by adding sections numbered 58.1-3650.650 and 58.1-3650.651, designating certain organizations to be exempt from property taxation.

## Patron—Sherwood

## Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding sections numbered 58.1-3650.650 and 58.1-3650.651 as follows:

§ 58.1-3650.650. Property of Special Love, Inc.

A. Special Love, 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 and personal property located in Winchester, owned by the organization 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 determined to be exempt from local taxation.

§ 58.1-3650.351. Property of Shenandoah Valley Community Residences, Inc.

A. Shenandoah Valley Community Residences, 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 and personal property located in Winchester, owned by the organization 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 determined to be exempt from local taxation.