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SUBSTITUTE

HOUSE BILL NO. 44

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the Senate Committee on Finance on February 29, 1996)

(Patron Prior to Substitute—Delegate Dickinson)

A BILL to amend the Code of Virginia by adding sections numbered 58.1-3650.650 through 58.1-3650.684, 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 sections numbered 58.1-3650.650 through 58.1-3650.684 as follows:

§ 58.1-3650.650. Property of Louisa County Library Foundation.

- A. The Louisa County Library Foundation, 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. Property located in Louisa County and in the Town of Louisa, owned by the Louisa County Library Foundation and used by it exclusively for cultural 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.

§ 58.1-3650.651. Property of Shenandoah Valley Community Residences, Inc.

- A. Shenandoah Valley Community Residences, 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. Property located in Frederick County, owned by Shenandoah Valley Community Residences, 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 determined to be exempt from local taxation.

§ 58.1-3650.652. Property of Special Love, Inc.

- A. Special Love, 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. Property located in Frederick County, owned by Special Love, 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 determined to be exempt from local taxation.

§ 58.1-3650.653. Property of Cedarwoods Residential, Inc.

- A. The Cedarwoods Residential, 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. Property located in Powhatan County, owned by Cedarwoods Residential, Inc., and used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.654. Property of Windmore Foundation of the Arts

- A. The Windmore Foundation of the Arts, 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 located in Culpeper County, owned by the Windmore Foundation of the Arts 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.

§ 58.1-3650.655. Property of Rapidan Habitat for Humanity, Inc.

- A. The Rapidan Habitat for Humanity, 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. Property located in Orange County, owned by the Rapidan Habitat for Humanity, Inc. and used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.656. Property of Purcellville Preservation Association.

- A. The Purcellville Preservation Association, 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. Effective January 1, 1994, real property located in Loudoun County and in the Town of Purcellville, owned by the Purcellville Preservation Association and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.657. Property of Save the Railroad Station, Inc.

A. Save the Railroad Station, Inc., 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.

HB44S1 2 of 4

B. Property located in Fauquier County, owned by Save the Railroad Station, 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 contingent upon Save the Railroad Station, Inc.'s annual submission to the Commissioner of the Revenue of Fauquier County of an affidavit setting forth the percentages of use of the railroad station for charitable, historical and cultural uses.

§ 58.1-3650.658. Property of Serve, Inc.

A. Serve, 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 Stafford County, owned by Serve, Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.659. Property of Family and Child Services of Washington, D.C., Inc.

- A. Family and Child Services of Washington, D.C., 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 property located in Fauquier County, owned by Family and Child Services of Washington, D.C., Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.660. Property of Bruton Park Home, Inc.

- A. Bruton Park Home, 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. Property located at 23 Courtney Avenue in the City of Newport News, owned by Bruton Park Home, 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 determined to be exempt from local taxation.

§ 58.1-3650.661. Property of Colony Pines Residents' Association, Inc.

- A. Colony Pines Residents' Association, Inc., a nonprofit corporation, is hereby designated as a public park and playground within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.
- B. Property located at 12901 Woodside Lane in the City of Newport News, owned by Colony Pines Residents' Association, Inc., and used by it exclusively for public park and playground purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.
 - § 58.1-3650.662. Property of Crisis Pregnancy Center of Roanoke Valley, Inc.
- A. Crisis Pregnancy Center of Roanoke Valley, 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 located in the City of Roanoke, owned by Crisis Pregnancy Center of Roanoke Valley, Inc., and used by it exclusively for charitable or benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.663. Property of The Menokin Foundation, Inc.

- A. The Menokin Foundation, Inc., a nonprofit corporation, is hereby designated as a cultural and historical organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.
- B. Property located in Richmond County, owned by The Menokin Foundation, Inc., and used by it exclusively for cultural and historical purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.664. Property of Serenity House Substance Abuse Recovery Program, Inc.

- A. Serenity House Substance Abuse Recovery Program, 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. Property located at 161 Richneck Road in Newport News, owned by Serenity House Substance Abuse Recovery Program, 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 determined to be exempt from local taxation.
 - § 58.1-3650.665. Property of Mid-Atlantic Teen Challenge, Inc.
- A. Mid-Atlantic Teen Challenge, Inc., a nonprofit corporation, is hereby designated as a religious organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.
- B. Property located at 9302 Warwick Boulevard in the City of Newport News, owned by Mid-Atlantic Teen Challenge, Inc., and used by it exclusively for religious purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.666. Property of Saddler Home, Inc.

A. Saddler Home, Inc., a nonprofit corporation, is hereby designated as a charitable and benevolent

B. Property located at 208 Saddler Drive in the City of Newport News, owned by the Saddler Home, 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 determined to be exempt from local taxation.

§ 58.1-3650.667. Property of Chase City Community Services, Inc.

A. Chase City Community Services, 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. Effective January 1, 1994, property located in Mecklenburg County, owned by Chase City Community Services, Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.668. Property of Loudoun Hospital Center

A. The Loudoun Hospital Center, 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. Effective January 1, 1996, property located in Loudoun County, owned by the Loudoun Hospital Center and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.669. Property of Richmond Metropolitan Habitat for Humanity, Inc.

A. Richmond Metropolitan Habitat for Humanity, 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 located in Chesterfield County, owned by Richmond Metropolitan Habitat for Humanity, 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 determined to be exempt from local taxation.

§ 58.1-3650.670. Property of Pamplin Foundation.

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

B. Property located in the County of Dinwiddie, owned by Pamplin Foundation, 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.

§ 58.1-3650.671. Property of the Wayside Museum of American History and Arts.

A. The Wayside Museum of American History and Arts, 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 located in Frederick County, owned by the Wayside Museum of American History and Arts 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.

§ 58.1-3650.672. Property of Culpeper Cavalry Museum, Inc.

A. Culpeper Cavalry Museum, Inc., a nonprofit corporation, trading as the Museum of Culpeper History, 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 located in the County of Culpeper, owned by Culpeper Cavalry Museum, Inc., and used by it exclusively for charitable or benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.673. Property of Birdsong Trust Fund

A. The Birdsong Trust Fund, 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 in the City of Suffolk, owned by the Trustees of the Birdsong Trust Fund, and used exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.674. Property of Wesley Agape House, Inc.

A. Wesley Agape House, 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 located at 11307-11313 Lee Highway containing 2.4 acres, in Fairfax County, owned by Wesley Agape House, 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 determined to be exempt from local taxation.

§ 58.1-3650.675. Property of Kent Gardens Recreational Club, Inc.

A. The Kent Gardens Recreational Club, Inc., 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 Fairfax County, owned by the Kent Gardens Recreational Club, Inc., and used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A of this section,

HB44S

HB44S1 4 of 4

183 is hereby determined to be exempt from local taxation. 184

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§ 58.1-3650.676. Property of Iverson Properties, Inc.

A. Iverson Properties, 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. Property located in Chesterfield County, owned by Iverson Properties, 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 determined to be exempt from local taxation.

§ 58.1-3650.677. Property of Terjo Properties, Inc.

- A. Terjo Properties, 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. Property located in Chesterfield County, owned by Terjo Properties, 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 determined to be exempt from local taxation.

§ 58.1-3650.678. Property of Winters Hill Properties, Inc.

- A. Winters Hill Properties, 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. Property located in Chesterfield County, owned by Winters Hill Properties, 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 determined to be exempt from local taxation.

§ 58.1-3650.679. Property of Habitat for Humanity in the Roanoke Valley, Inc.

- A. Habitat for Humanity in the Roanoke Valley, 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. Property located in the City of Roanoke, owned by Habitat for Humanity in the Roanoke Valley, 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 determined to be exempt from local taxation.

§ 58.1-3650.680. Property of Family Life Services of Southern Virginia, Inc.

- A. Family Life Services of Southern Virginia, 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. Property located in the City of Danville, owned by Family Life Services of Southern Virginia, 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 determined to be exempt from local taxation.

§ 58.1-3650.681. Property of Cape Charles Historical Society, Inc.

- A. Cape Charles Historical Society, 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. Property located in Northampton County, identified as Tax Map 83 A 4, parcels 16, 17, 18, 19, 20, 21 B, 22, 23, 83, and 84, and any personal property, owned by Cape Charles Historical Society, Inc. and used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650,682. Property of Oxbow Human Services Consortium, Inc.

- A. The Oxbow Human Services Consortium, Inc., 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 in Wise County and in the Town of Saint Paul, owned by the Oxbow Human Services Consortium, Inc. and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.683. Property of John Paul I Knights of Columbus.

- A. The John Paul I Knights of Columbus, a nonprofit organization, is hereby designated as a religious, charitable and benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.
- B. Property located on Hoadly Road in Prince William County, owned by the John Paul I Knights of Columbus and used by it exclusively for religious, 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.
 - § 58.1-3650.684. Property of E-TRON Systems, Inc., doing business as Wildflour Breadmill.
- A. E-TRON Systems, Inc., a nonprofit corporation, doing business as Wildflour Breadmill, 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. Personal property located in the City of Fairfax, owned by E-TRON Systems, Inc., doing business as Wildflour Breadmill, 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.