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## HOUSE BILL NO. 1850

## AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance)

(Patrons Prior to Substitute—Delegates Puller [1626], Almand [HB 1947], Armstrong [HB 1747], Behm [HB1923], Callahan [HB 1677], Cantor [HB 2918], Clement [HB 1822], Cooper [HB 1741], Cox [HB 1773], Crittenden [HB 1876], Croshaw [HB 1729], Diamonstein [HB 1815], Dickinson [HB 1759], Griffith [HB 1827], Howell [HB 1640 and HB 1791], Hull [HB 1684], Jackson [HB 1717], Katzen [HB 1952], Landes [HB 1599 and HB 1601], McDonnell [HB 1904], Marshall [HB 1942], Murphy [HB 1715], Nixon [HB 1786], Putney [HB 1754], Rust [HB 1836 and 1838], Sherwood [HB 1672 and 1676], Shuler [HB 1577], Thomas [HB 1570], Watts [HB 1730], and Woodrum [HB 1557 and 1746])

House Amendments in [ ] — February 4, 1997

A BILL to amend the Code of Virginia by adding sections numbered 58.1-3650.695 through 58.1-3650.732, 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 58.1-3650.695 through 58.1-3650.732 as follows:**

§ 58.1-3650.695. *Property of Hartwood Terrace, Inc.*

A. *Hartwood Terrace, 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 Fairfax County owned by Hartwood Terrace, 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.*

§ 58.1-3650.696. *Property of AMVETS-Post #40.*

A. *The AMVETS-Post #40, a nonprofit organization, is hereby designated as a patriotic, 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 the City of Roanoke, owned by the AMVETS-Post #40 and used by it exclusively for patriotic, 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.*

§ 58.1-3650.697. *Property of Northwest Recreation Club, Inc.*

A. *The Northwest Recreation Club, 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 at 1529 Williamson Road, NW, owned by the Northwest Recreation Club, 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.*

§ 58.1-3650.698. *Property of the Montgomery County Community Shelter.*

A. *The Montgomery County Community Shelter, 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 Town of Christiansburg, owned by the Montgomery County Community Shelter 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.*

§ 58.1-3650.699. *Property of The Wildlife Center of Virginia and The Wildlife Center of Virginia Foundation.*

A. *The Wildlife Center of Virginia and the Wildlife Center of Virginia Foundation, two nonprofit organizations, are hereby designated as charitable and educational organizations within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

B. *Real and personal property located in Waynesboro, owned by The Wildlife Center of Virginia and The Wildlife Center of Virginia Foundation and used by them exclusively for charitable and educational purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.700. *Property of Sunnyside Presbyterian Home.*

A. *The Sunnyside Presbyterian Home, 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 the City of Waynesboro, owned by the Sunnyside Presbyterian Home 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.*

§ 58.1-3650.701. *Property of Public Broadcasting Service.*

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60 A. The Public Broadcasting Service, a nonprofit organization, is hereby designated as an educational  
61 and charitable organization within the context of Section 6(a)(6) of Article X of the Constitution of  
62 Virginia.

63 B. Real property located in Fairfax County, owned by the Public Broadcasting Service and used by  
64 it exclusively for educational and charitable purposes on a nonprofit basis as set forth in subsection A  
65 of this section, is hereby determined to be exempt from local taxation.

66 § 58.1-3650.702. Property of Stafford Vocational Education Foundation, Inc.

67 A. Stafford Vocational Education Foundation, Inc., a nonprofit corporation, is hereby designated as  
68 a charitable organization within the context of Section 6(a)(6) of Article X of the Constitution of  
69 Virginia.

70 B. Property located in Stafford County, owned by Stafford Vocational Education Foundation, Inc.,  
71 and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of  
72 this section, is hereby determined to be exempt from local taxation.

73 § 58.1-3650.703. Property of National Wildlife Federation.

74 A. The National Wildlife Federation, a nonprofit organization, is hereby designated as a charitable  
75 and benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of  
76 Virginia.

77 B. Property located in Frederick County, owned by the National Wildlife Federation and used by it  
78 exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A of  
79 this section, is hereby determined to be exempt from local taxation.

80 § 58.1-3650.704. Property of Shenandoah Valley Community Residences, Inc.

81 A. Shenandoah Valley Community Residences, Inc., a nonprofit corporation, is hereby designated as  
82 a charitable organization within the context of Section 6(a)(6) of Article X of the Constitution of  
83 Virginia.

84 B. Property located in the City of Winchester, owned by Shenandoah Valley Community Residences,  
85 Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A  
86 of this section, is hereby determined to be exempt from local taxation.

87 § 58.1-3650.705. Property of The Potomac Conservancy.

88 A. The Potomac Conservancy, a nonprofit organization, is hereby designated as a public park and  
89 playground organization within the context of Section 6(a)(6) of Article X of the Constitution of  
90 Virginia.

91 B. Property located in Fairfax County, owned by The Potomac Conservancy and used by it  
92 exclusively for public park and playground purposes on a nonprofit basis as set forth in subsection A of  
93 this section, is hereby determined to be exempt from local taxation.

94 § 58.1-3650.706. Property of Falls Church Housing Corporation.

95 A. The Falls Church Housing Corporation, a nonprofit corporation, is hereby designated as a  
96 charitable organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

97 B. Property located at 204 Gibson Street in the City of Falls Church, owned by the Falls Church  
98 Housing Corporation and used by it exclusively for charitable purposes on a nonprofit basis as set forth  
99 in subsection A of this section, is hereby determined to be exempt from local taxation.

100 § 58.1-3650.707. Property of Montross Moose Lodge, Number 2333, Loyal Order of the Moose, Inc.

101 A. Montross Moose Lodge, Number 2333, Loyal Order of the Moose, Inc., a nonprofit organization,  
102 is hereby designated as a benevolent organization within the context of Section 6(a)(6) of Article X of  
103 the Constitution of Virginia.

104 B. Property located in Westmoreland County owned by Montross Moose Lodge, Number 2333, Loyal  
105 Order of the Moose, Inc., and used by it exclusively for benevolent purposes on a nonprofit basis as set  
106 forth in subsection A of this section, is hereby determined to be exempt from local taxation.

107 § 58.1-3650.708. Property of Mountain Shelter, Inc.

108 A. Mountain Shelter, Inc., a nonprofit corporation, is hereby designated as a charitable organization  
109 within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

110 B. Property located at 2167 West Lee Highway in the Town of Wytheville and the County of Wythe,  
111 owned by Mountain Shelter, Inc., and used by it exclusively for charitable purposes on a nonprofit basis  
112 as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

113 § 58.1-3650.709. Property of Blackwater Creeds Foundation.

114 A. The Blackwater Creeds Foundation, a nonprofit foundation, is hereby designated as a benevolent  
115 organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

116 B. Property located in the City of Virginia Beach, owned by the Blackwater Creeds Foundation and  
117 used by it exclusively for benevolent purposes on a nonprofit basis as set forth in subsection A of this  
118 section, is hereby determined to be exempt from local taxation.

119 § 58.1-3650.710. Property of Edsall Park Swim Club, Inc.

120 A. Edsall Park Swim Club, Inc., a nonprofit corporation, is hereby designated as a benevolent  
121 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 Edsall Park Swim Club, 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.*

*§ 58.1-3650.711. Property of United Rappahannock Tribe, Inc.*

*A. United Rappahannock Tribe, Inc., a nonprofit corporation, is hereby designated as a charitable, historical, and cultural organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

*B. Property located in King and Queen County, owned by United Rappahannock Tribe, Inc., and used by it exclusively for charitable, historical, and cultural purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

*§ 58.1-3650.712. Property of Virginia Museum of Transportation, Inc.*

*A. The Virginia Museum of Transportation, Inc., a nonprofit corporation, is hereby designated as a cultural, educational and historical 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 the Virginia Museum of Transportation, Inc., and used by it exclusively for cultural, educational 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.*

*§ 58.1-3650.713. Property of Stepping Stones, Inc.*

*A. Stepping Stones, 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 the City of Martinsville, owned by Stepping Stones, 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.*

*§ 58.1-3650.714. Property of Sedalia Center, Inc.*

*A. Sedalia Center, Inc., a nonprofit corporation, is hereby designated as a cultural organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

*B. Property located in Bedford County, owned by Sedalia Center, Inc., and used by it exclusively for cultural purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

*§ 58.1-3650.715. Property of Goochland County Historical Society.*

*A. The Goochland County Historical Society, a nonprofit organization, is hereby designated as an historical organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

*B. Property located in Goochland County, owned by the Goochland County Historical Society 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.*

*§ 58.1-3650.716. Property of the Henricus Foundation.*

*A. The Henricus Foundation, a nonprofit organization, is hereby designated as an historical and patriotic organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.*

*B. Personal property located in the County of Chesterfield, owned by the Henricus Foundation and used by it exclusively for historical and patriotic purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

*§ 58.1-3650.717. Property of Chesterfield Alternatives, Inc.*

*A. Chesterfield Alternatives, 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 11123 Timonium Drive in Chesterfield County, owned by Chesterfield Alternatives, 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.*

*§ 58.1-3650.718. Property of Kenmore Association, Inc.*

*A. The Kenmore Association, Inc., a nonprofit organization, is hereby designated as an historical 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 the Kenmore Association, 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.*

*§ 58.1-3650.719. Property of International Seamen's Friend House of the Lower Virginia Peninsula.*

*A. International Seamen's Friend House of the Lower Virginia Peninsula, 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 at 2901 Huntington Avenue in the City of Newport News, owned by International Seamen's Friend House of the Lower Virginia Peninsula, 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.*

183 § 58.1-3650.720. *Property of Roman Eagle Memorial Home, Inc.*

184 A. Roman Eagle Memorial Home, Inc., a nonprofit corporation, is hereby designated as a charitable  
185 and benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of  
186 Virginia.

187 B. Property located in the City of Danville, owned by the Roman Eagle Memorial Home, Inc., and  
188 used by it exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in  
189 subsection A of this section, is hereby determined to be exempt from local taxation.

190 § 58.1-3650.721. *Property of Hanging Rock Battlefield and Railway Preservation Foundation.*

191 A. The Hanging Rock Battlefield and Railway Preservation Foundation, a nonprofit organization, is  
192 hereby designated as a charitable, educational and recreational organization within the context of  
193 Section 6(a)(6) of Article X of the Constitution of Virginia.

194 B. Property located in the City of Salem and the County of Roanoke, owned by the Hanging Rock  
195 Battlefield and Railway Preservation Foundation and used by it exclusively for charitable, educational  
196 and recreational purposes on a nonprofit basis as set forth in subsection A of this section, is hereby  
197 determined to be exempt from local taxation.

198 § 58.1-3650.722. *Property of Little River Glen Limited Partnership.*

199 A. Little River Glen Limited Partnership, a nonprofit organization, is hereby designated as a  
200 charitable and benevolent organization within the context of Section 6(a)(6) of Article X of the  
201 Constitution of Virginia.

202 B. Property located at 9321 Little River Turnpike in Fairfax County, and further described as Tax  
203 Map 58-4, Block 1, Parcel 41-A, that is owned by Little River Glen Limited Partnership, and used by it  
204 exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A of  
205 this section, is hereby determined to be exempt from local taxation.

206 § 58.1-3650.723. *Property of Ronald McDonald House Charities of Greater Washington, Inc.*

207 A. Ronald McDonald House Charities of Greater Washington, Inc., a nonprofit corporation, is  
208 hereby designated as a charitable and benevolent organization within the context of Section 6(a)(6) of  
209 Article X of the Constitution of Virginia.

210 B. Property located in Fairfax County, owned by Ronald McDonald House Charities of Greater  
211 Washington, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit basis  
212 as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

213 § 58.1-3650.724. *Property of Friends of the Homeless, Inc.*

214 A. Friends of the Homeless, Inc., a nonprofit corporation, is hereby designated as a charitable and  
215 benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

216 B. Property located at 1600-25th Street in the City of Newport News, owned by Friends of the  
217 Homeless, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit basis  
218 as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

219 § 58.1-3650.725. *Property of Office of Human Affairs, Inc.*

220 A. Office of Human Affairs, Inc., a nonprofit corporation, is hereby designated as a charitable and  
221 benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

222 B. Property located at 14357 Deloice Crescent in the City of Newport News, owned by Office of  
223 Human Affairs, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit  
224 basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

225 § 58.1-3650.726. *Property of Mothers, Inc.*

226 A. Mothers, Inc., a nonprofit corporation, is hereby designated as a benevolent organization within  
227 the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

228 B. Property located in the City of Virginia Beach, owned by Mothers, Inc., and used by it exclusively  
229 for benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby  
230 determined to be exempt from local taxation.

231 § 58.1-3650.727. *Property of Rosser Family Foundation.*

232 A. The Rosser Family Foundation, a nonprofit organization, is hereby designated as a charitable  
233 organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

234 B. Property located in the City of Hampton, owned by the Rosser Family Foundation and used by it  
235 exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is  
236 hereby determined to be exempt from local taxation.

237 § 58.1-3650.728. *Property of Hampton Ecumenical Lodgings and Provisions, Inc.*

238 A. Hampton Ecumenical Lodgings and Provisions, Inc., a nonprofit corporation, is hereby designated  
239 as a charitable organization within the context of Section 6(a)(6) of Article X of the Constitution of  
240 Virginia.

241 B. Property located in the City of Hampton, owned by Hampton Ecumenical Lodgings and  
242 Provisions, Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in  
243 subsection A of this section, is hereby determined to be exempt from local taxation.

244 § 58.1-3650.729. *Property of the Prince William Chapter of the Izaak Walton League of America.*

245 A. The Prince William Chapter of the Izaak Walton League of America, a nonprofit organization, is  
 246 hereby designated as a religious, charitable and benevolent organization within the context of Section  
 247 6(a)(6) of Article X of the Constitution of Virginia.

248 B. Property located in Prince William County, owned by the Prince William Chapter of the Izaak  
 249 Walton League of America, and used by it exclusively for religious, charitable and benevolent purposes  
 250 on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from  
 251 local taxation.

252 § 58.1-3650.730. Property of Food for Others, Inc.

253 A. Food for Others, Inc., a nonprofit corporation, is hereby designated as a charitable organization  
 254 within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

255 B. Property located in Fairfax County, owned by Food for Others, Inc., and used by it exclusively  
 256 for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby  
 257 determined to be exempt from local taxation.

258 § 58.1-3650.731. Property of Remington Home, Inc.

259 A. Remington Home, Inc., a nonprofit corporation, is hereby designated as a charitable organization  
 260 within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

261 B. Property located in Fauquier County, owned by Remington Home, Inc., and used by it exclusively  
 262 for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is hereby  
 263 determined to be exempt from local taxation.

264 § 58.1-3650.732. Property of Tidewater Jewish Foundation, Inc.

265 A. The Tidewater Jewish Foundation, Inc., a nonprofit corporation, is hereby designated as a  
 266 religious and charitable organization within the context of Section 6(a)(6) of Article X of the  
 267 Constitution of Virginia.

268 B. Property located in the City of Norfolk [ and the City of Virginia Beach ] , owned by the  
 269 Tidewater Jewish Foundation, Inc., and used by it exclusively for religious and charitable purposes on a  
 270 nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local  
 271 taxation.