## **1997 SESSION**

**ENROLLED** 

## 1 VIRGINIA ACTS OF ASSEMBLY - CHAPTER 2 An Act to amend the Code of Virginia by adding sections numbered 58.1-3650.695 through 3 58.1-3650.732, designating certain organizations to be exempt from property taxation. 4 [H 1850] 5 Approved 6 Be it enacted by the General Assembly of Virginia: 7 1. That the Code of Virginia is amended by adding sections numbered 58.1-3650.695 through 8 58.1-3650.732 as follows: 9 § 58.1-3650.695. Property of Hartwood Terrace, Inc. 10 A. Hartwood Terrace, Inc., a nonprofit corporation, is hereby designated as a charitable and 11 benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia. 12 B. Property located in Fairfax County owned by Hartwood Terrace, Inc., and used by it exclusively 13 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. 14 15 § 58.1-3650.696. Property of AMVETS-Post #40. A. The AMVETS-Post #40, a nonprofit organization, is hereby designated as a patriotic, charitable 16 17 and benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of 18 Virginia. 19 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 20 21 in subsection A of this section, is hereby determined to be exempt from local taxation. 22 § 58.1-3650.697. Property of Northwest Recreation Club, Inc. 23 A. The Northwest Recreation Club, Inc., a nonprofit corporation, is hereby designated as a 24 charitable and benevolent organization within the context of Section 6(a)(6) of Article X of the 25 Constitution of Virginia. 26 B. Property located in the City of Roanoke at 1529 Williamson Road, NW, owned by the Northwest 27 Recreation Club, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit 28 basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation. 29 § 58.1-3650.698. Property of the Montgomery County Community Shelter. 30 A. The Montgomery County Community Shelter, a nonprofit organization, is hereby designated as a 31 charitable organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia. 32 B. Property located at 710 Roanoke Street, Tax Map number 528-2-1617, described as Snidow 33 Heights lots 16 and 17, in the Town of Christiansburg, owned by the Montgomery County Community 34 Shelter and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection 35 A of this section, is hereby determined to be exempt from local taxation. 36 § 58.1-3650.699. Property of The Wildlife Center of Virginia and The Wildlife Center of Virginia 37 Foundation. 38 A. The Wildlife Center of Virginia and the Wildlife Center of Virginia Foundation, two nonprofit 39 organizations, are hereby designated as charitable and educational organizations within the context of 40 Section 6(a)(6) of Article X of the Constitution of Virginia. 41 B. Real and personal property located in the City of Waynesboro, owned by The Wildlife Center of 42 Virginia and The Wildlife Center of Virginia Foundation and used by them exclusively for charitable 43 and educational purposes on a nonprofit basis as set forth in subsection A of this section, is hereby 44 determined to be exempt from local taxation. 45 § 58.1-3650.700. Property of Sunnyside Presbyterian Home. 46 A. The Sunnyside Presbyterian Home, a nonprofit organization, is hereby designated as a charitable 47 and benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia. **48** 49 B. Real and personal property located in the City of Waynesboro, owned by the Sunnyside 50 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. 51 § 58.1-3650.701. Property of Public Broadcasting Service. 52 53 A. The Public Broadcasting Service, a nonprofit organization, is hereby designated as a cultural 54 organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia. 55 B. Real property located in Fairfax County, owned by the Public Broadcasting Service and used by 56 it exclusively for cultural purposes on a nonprofit basis as set forth in subsection A of this section, is

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57 hereby determined to be exempt from local taxation.

58 § 58.1-3650.702. Property of Stafford County Vocational Education Foundation, Inc.

A. Stafford County Vocational Education Foundation, Inc., a nonprofit corporation, is hereby 59 60 designated as a charitable organization within the context of Section 6(a)(6) of Article X of the 61 Constitution of Virginia.

62 B. Real property located in Stafford County, owned by Stafford County Vocational Education Foundation, Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in 63 64 subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.703. Property of National Wildlife Federation. 65

66 A. The National Wildlife Federation, a nonprofit organization, is hereby designated as a charitable 67 and benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of 68 Virginia.

69 B. Property located in Frederick County, owned by the National Wildlife Federation and used by it 70 exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A of 71 this section, is hereby determined to be exempt from local taxation. 72

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

73 A. Shenandoah Valley Community Residences, Inc., a nonprofit corporation, is hereby designated as 74 a charitable organization within the context of Section 6(a)(6) of Article X of the Constitution of 75 Virginia.

76 B. Property located in the City of Winchester, owned by Shenandoah Valley Community Residences, 77 Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in subsection A 78 of this section, is hereby determined to be exempt from local taxation. 79

§ 58.1-3650.705. Property of The Potomac Conservancy.

80 A. The Potomac Conservancy, a nonprofit organization, is hereby designated as a public park and playground organization within the context of Section 6(a)(6) of Article X of the Constitution of 81 82 Virginia.

83 B. Property located in Fairfax County, owned by The Potomac Conservancy and used by it 84 exclusively for public park and playground purposes on a nonprofit basis as set forth in subsection A of 85 this section, is hereby determined to be exempt from local taxation.

86 § 58.1-3650.706. Property of Falls Church Housing Corporation.

87 A. The Falls Church Housing Corporation, a nonprofit corporation, is hereby designated as a 88 charitable organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

89 B. Property located at 204 Gibson Street in the City of Falls Church, owned by the Falls Church 90 Housing Corporation and used by it exclusively for charitable purposes on a nonprofit basis as set forth 91 in subsection A of this section, is hereby determined to be exempt from local taxation. 92

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

A. Montross Moose Lodge, Number 2333, Loyal Order of the Moose, Inc., a nonprofit organization, 93 is hereby designated as a benevolent organization within the context of Section 6(a)(6) of Article X of 94 95 the Constitution of Virginia.

96 B. Property located in Westmoreland County owned by Montross Moose Lodge, Number 2333, Loyal 97 Order of the Moose, Inc., and used by it exclusively for benevolent purposes on a nonprofit basis as set 98 forth in subsection A of this section, is hereby determined to be exempt from local taxation.

99 § 58.1-3650.708. Property of Mountain Shelter, Inc.

100 A. Mountain Shelter, 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. 101

102 B. Property located at 2167 West Lee Highway in the Town of Wytheville and the County of Wythe, 103 owned by Mountain Shelter, Inc., and used by it exclusively for charitable purposes on a nonprofit basis 104 as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

105 § 58.1-3650.709. Property of Blackwater Creeds Foundation.

106 A. The Blackwater Creeds Foundation, a nonprofit foundation, is hereby designated as a benevolent 107 organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

108 B. Property located in the City of Virginia Beach, owned by the Blackwater Creeds Foundation and 109 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. 110 111

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

A. Edsall Park Swim Club, Inc., a nonprofit corporation, is hereby designated as a public park and 112 113 playground organization within the context of Section 6(a)(6) of Article X of the Constitution of 114 Virginia.

115 B. Property located in Fairfax County owned by Edsall Park Swim Club, Inc., and used by it exclusively for public park and playground purposes on a nonprofit basis as set forth in subsection A of 116 this section, is hereby determined to be exempt from local taxation. 117

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**118** § 58.1-3650.711. Property of United Rappahannock Tribe, Inc.

A. United Rappahannock Tribe, Inc., a nonprofit organization, 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.

122 B. Real property located in King and Queen County, owned by United Rappahannock Tribe, Inc., 123 and used by it exclusively for charitable, historical, and cultural purposes on a nonprofit basis as set

124 forth in subsection A of this section, is hereby determined to be exempt from local taxation.

125 § 58.1-3650.712. Property of Virginia Museum of Transportation, Inc.

**126** A. The Virginia Museum of Transportation, Inc., a nonprofit corporation, is hereby designated as a **127** cultural, educational and historical organization within the context of Section 6(a)(6) of Article X of the **128** 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.

132 § 58.1-3650.713. Property of Stepping Stones, Inc.

133 A. Stepping Stones, Inc., a nonprofit corporation, is hereby designated as a charitable organization 134 within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

B. Real 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.

**138** § 58.1-3650.714. Property of Sedalia Center, Inc.

**139** A. Sedalia Center, Inc., a nonprofit organization, is hereby designated as a cultural organization **140** within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

B. Real and personal 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.

144 § 58.1-3650.715. Property of Goochland County Historical Society.

A. The Goochland County Historical Society, 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.

147 B. Real and personal property located in Goochland County, owned by the Goochland County
148 Historical Society and used by it exclusively for historical purposes on a nonprofit basis as set forth in
149 subsection A of this section, is hereby determined to be exempt from local taxation.

**150** § 58.1-3650.716. Property of the Henricus Foundation.

**151** 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.

**156** § 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.

162 § 58.1-3650.718. Property of Kenmore Association, Inc.

163 A. The Kenmore Association, Inc., a nonprofit organization, is hereby designated as a charitable 164 organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

B. Real property located in Stafford County, owned by the Kenmore Association, 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.

168 § 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.

176 § 58.1-3650.720. Property of Roman Eagle Memorial Home, Inc.

177 A. Roman Eagle Memorial Home, Inc., a nonprofit corporation, is hereby designated as a charitable 178 and benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of 179 Virginia.

180 B. Property located in the City of Danville, owned by the Roman Eagle Memorial Home, Inc., and 181 used by it exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in 182 subsection A of this section, is hereby determined to be exempt from local taxation.

183 § 58.1-3650.721. Property of Hanging Rock Battlefield and Railway Preservation Foundation.

184 A. The Hanging Rock Battlefield and Railway Preservation Foundation, a nonprofit organization, is 185 hereby designated as a charitable, educational and recreational organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia. 186

B. Property located in the City of Salem and the County of Roanoke, owned by the Hanging Rock 187 188 Battlefield and Railway Preservation Foundation and used by it exclusively for charitable, educational 189 and recreational purposes on a nonprofit basis as set forth in subsection A of this section, is hereby 190 determined to be exempt from local taxation.

191 § 58.1-3650.722. Property of Little River Glen Limited Partnership.

192 A. Little River Glen Limited Partnership, a nonprofit organization, is hereby designated as a 193 charitable and benevolent organization within the context of Section 6(a)(6) of Article X of the 194 Constitution of Virginia.

195 B. Property located at 9321 Little River Turnpike in Fairfax County, and further described as Tax 196 Map 58-4, Block 1, Parcel 41-A, that is owned by Little River Glen Limited Partnership, and used by it 197 exclusively for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A of 198 this section, is hereby determined to be exempt from local taxation.

199 § 58.1-3650.723. Property of Ronald McDonald House Charities of Greater Washington, Inc.

200 A. Ronald McDonald House Charities of Greater Washington, Inc., a nonprofit corporation, is 201 hereby designated as a charitable and benevolent organization within the context of Section 6(a)(6) of 202 Article X of the Constitution of Virginia.

203 B. Property located in Fairfax County, owned by Ronald McDonald House Charities of Greater 204 Washington, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit basis 205 as set forth in subsection A of this section, is hereby determined to be exempt from local taxation. 206

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

207 A. Friends of the Homeless, Inc., a nonprofit corporation, is hereby designated as a charitable and 208 benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

209 B. Property located at 1600-25th Street in the City of Newport News, owned by Friends of the 210 Homeless, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit basis 211 as set forth in subsection A of this section, is hereby determined to be exempt from local taxation. 212

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

213 A. Office of Human Affairs, 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 14357 Deloice Crescent in the City of Newport News, owned by Office of 214 215

216 Human Affairs, Inc., and used by it exclusively for charitable and benevolent purposes on a nonprofit 217 basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation. 218

§ 58.1-3650.726. Property of Mothers, Inc.

219 A. Mothers, Inc., a nonprofit corporation, is hereby designated as a benevolent organization within 220 the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

221 B. Property located in the City of Virginia Beach, owned by Mothers, Inc., and used by it exclusively 222 for benevolent purposes on a nonprofit basis as set forth in subsection A of this section, is hereby 223 determined to be exempt from local taxation. 224

§ 58.1-3650.727. Property of Rosser Family Foundation.

225 A. The Rosser Family Foundation, a nonprofit organization, is hereby designated as a charitable 226 organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

227 B. Property located in the City of Hampton, owned by the Rosser Family Foundation and used by it 228 exclusively for charitable purposes on a nonprofit basis as set forth in subsection A of this section, is 229 hereby determined to be exempt from local taxation. 230

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

231 A. Hampton Ecumenical Lodgings and Provisions, Inc., a nonprofit corporation, is hereby designated 232 as a charitable organization within the context of Section 6(a)(6) of Article X of the Constitution of 233 Virginia.

234 B. Property located in the City of Hampton, owned by Hampton Ecumenical Lodgings and 235 Provisions, Inc., and used by it exclusively for charitable purposes on a nonprofit basis as set forth in 236 subsection A of this section, is hereby determined to be exempt from local taxation. 237

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

238 A. The Prince William Chapter of the Izaak Walton League of America, a nonprofit organization, is hereby designated as a religious, charitable and benevolent organization within the context of Section 239

240 6(a)(6) of Article X of the Constitution of Virginia.

241 B. Property located in Prince William County, owned by the Prince William Chapter of the Izaak

242 Walton League of America, and used by it exclusively for religious, charitable and benevolent purposes

243 on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from

244 local taxation.

245 § 58.1-3650.730. Property of Food for Others, Inc.

246 A. Food for Others, Inc., a nonprofit corporation, is hereby designated as a charitable and 247 benevolent organization within the context of Section 6(a)(6) of Article X of the Constitution of Virginia. 248 B. Property located in Fairfax County, owned by Food for Others, Inc., and used by it exclusively

249 for charitable and benevolent purposes on a nonprofit basis as set forth in subsection A of this section, 250

is hereby determined to be exempt from local taxation.

251 § 58.1-3650.731. Property of Remington Home, Inc.

252 A. Remington Home, Inc., a nonprofit corporation, is hereby designated as a charitable organization 253 within the context of Section 6(a)(6) of Article X of the Constitution of Virginia.

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

257 § 58.1-3650.732. Property of Tidewater Jewish Foundation, Inc.

258 A. The Tidewater Jewish Foundation, Inc., a nonprofit corporation, is hereby designated as a 259 religious and charitable organization within the context of Section 6(a)(6) of Article X of the 260 Constitution of Virginia.

261 B. Property located in the City of Virginia Beach, owned by the Tidewater Jewish Foundation, Inc.,

262 and used by it exclusively for religious and charitable purposes on a nonprofit basis as set forth in 263

subsection A of this section, is hereby determined to be exempt from local taxation.

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