

VIRGINIA ACTS OF ASSEMBLY -- 1998 SESSION

CHAPTER 646

An Act to amend the Code of Virginia by adding sections numbered 58.1-3650.749 through 58.1-3650.793, designating certain organizations to be exempt from property taxation.

[H 240]

Approved April 16, 1998

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding sections numbered 58.1-3650.749 through 58.1-3650.793 as follows:

§ 58.1-3650.749. *Property of Williamsburg Land Conservancy.*

A. *The Williamsburg Land Conservancy, 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. *Real property located in James City County, owned by the Williamsburg Land Conservancy 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.*

§ 58.1-3650.750. *Property of The Benevolent and Protective Order of Elks Lodge No. 875.*

A. *The Benevolent and Protective Order of Elks Lodge No. 875, 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 Spotsylvania County, designated as tax map parcel numbers 25 ((A)) 19 and 24 B and 25 ((1)) 12 and 13, owned by The Benevolent and Protective Order of Elks Lodge No. 875 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.*

§ 58.1-3650.751. *Property of Our Lady of Perpetual Help Health Center, Inc.*

A. *Our Lady of Perpetual Help Health Center, 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 on Princess Anne Road adjacent to Catholic High School in the City of Virginia Beach, owned by Our Lady of Perpetual Help Health Center, 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.*

§ 58.1-3650.752. *Property of Northern Neck Elks Lodge No. 2666.*

A. *The Northern Neck Elks Lodge No. 2666, 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 Westmoreland County, owned by the Northern Neck Elks Lodge No. 2666 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.*

§ 58.1-3650.753. *Property of Zulekia Court Number 35, L.O.S.N.A.*

A. *Zulekia Court Number 35, L.O.S.N.A., 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 Chesapeake, owned by Zulekia Court Number 35, L.O.S.N.A., 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.*

§ 58.1-3650.754. *Property of Virginia Congress of Parents and Teachers.*

A. *The Virginia Congress of Parents and Teachers, 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 Henrico County, owned by the Virginia Congress of Parents and Teachers 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.*

§ 58.1-3650.755. *Property of Total Action Against Poverty in Roanoke Valley.*

A. *Total Action Against Poverty in Roanoke Valley, 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 Covington, owned by Total Action Against Poverty in Roanoke Valley 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.

§ 58.1-3650.756. *Property of The Highland County Medical Center, Inc.*

A. *The Highland County Medical Center, 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 in Highland County, owned by The Highland County Medical Center, 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.*

§ 58.1-3650.757. *Property of Shalom Et Benedictus, Inc.*

A. *Shalom Et Benedictus, 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 Frederick County, owned by Shalom Et Benedictus, 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.*

§ 58.1-3650.758. *Property of Robert E. Rose Memorial Foundation, Inc.*

A. *Robert E. Rose Memorial Foundation, 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 Robert E. Rose Memorial Foundation, 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.*

§ 58.1-3650.759. *Property of Marine Spill Response Corporation.*

A. *The Marine Spill Response Corporation, 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. *Personal property located in Fairfax County, owned by the Marine Spill Response Corporation 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.*

§ 58.1-3650.760. *Property of The Avenel Foundation.*

A. *The Avenel 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 City of Bedford, owned by The Avenel 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.*

§ 58.1-3650.761. *Property of The National D-Day Memorial Foundation.*

A. *The National D-Day Memorial Foundation, a nonprofit organization, is hereby designated as a historical and cultural organization and public park within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property located in the City of Bedford, owned by The National D-Day Memorial Foundation and used by it exclusively for historical, cultural and public park purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.762. *Property of Sophia House, Inc.*

A. *Sophia House, Inc., a nonprofit corporation, is hereby designated as a charitable and religious organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

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

§ 58.1-3650.763. *Property of Virginia Association of Volunteer Rescue Squads, Inc.*

A. *Virginia Association of Volunteer Rescue Squads, 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 Goochland County, owned by Virginia Association of Volunteer Rescue Squads, 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.*

§ 58.1-3650.764. *Property of The Good Shepherd Alliance, Inc.*

A. *The Good Shepherd Alliance, 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. *Personal property located in Loudoun County, owned by The Good Shepherd Alliance, 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, from and after January 1, 1997.*

§ 58.1-3650.765. *Property of Jeremiah House, Inc.*

A. Jeremiah 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. Personal property located in Loudoun County, owned by Jeremiah 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, from and after January 1, 1996.

§ 58.1-3650.766. Property of Straight Street-Buckingham, Inc.

A. Straight Street-Buckingham, Inc., a nonprofit corporation, is hereby designated as an educational organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real property located in Buckingham County, owned by Straight Street-Buckingham, Inc., and used by it exclusively for educational purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.

§ 58.1-3650.767. Property of The Court House Players, Inc.

A. The Court House Players, 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 Mathews County, owned by The Court House Players, 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.

§ 58.1-3650.768. 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 in Chesterfield County at 10843 Poachers Run and 2504 Crosstimbers Terrace, 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.

§ 58.1-3650.769. Property of FFA-FHA Camp Association, Incorporated, and FFA-FHA/HERO Educational and Recreational Center.

A. The FFA-FHA Camp Association, Incorporated, and FFA-FHA/HERO Educational and Recreational Center, a nonprofit corporation and its subsidiary, respectively, are hereby designated as charitable organizations within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Real property located at Mogart's Beach in Isle of Wight County, owned by the FFA-FHA Camp Association, Incorporated, and FFA-FHA/HERO Educational and Recreational Center and used by them 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.

§ 58.1-3650.770. Property of Equine Rescue League Foundation.

A. Equine Rescue League Foundation, 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. Personal property located in Loudoun County, owned by Equine Rescue League Foundation 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.

§ 58.1-3650.771. Property of Breakthrough, Inc.

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

B. Property located in Loudoun County, owned by Breakthrough, Inc., and used by it exclusively for religious 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.

§ 58.1-3650.772. Property of Good Shepherd Housing Foundation.

A. Good Shepherd Housing Foundation, 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 in Prince William County, owned by Good Shepherd Housing Foundation, 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.

§ 58.1-3650.773. Property of Eastern Prince William Sports Club.

A. Eastern Prince William Sports Club, 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 in Prince William County, owned by Eastern Prince William Sports Club 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.

§ 58.1-3650.774. Property of Lee Graham Corporation.

A. *Lee Graham Corporation, 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 Virginia.*

B. *Property located in Fairfax County and identified by County Tax Map Number 50-1, ((28)), Parcel B, being 5.6202 acres at 7319 Lee Highway, owned by Lee Graham Corporation, 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.*

§ 58.1-3650.775. *Property of Long Branch Swim and Racquet Club, Inc.*

A. *Long Branch Swim and Racquet Club, Inc., a nonprofit corporation, 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 Virginia.*

B. *Property located in Fairfax County and identified by County Tax Map Numbers 69-4, ((1)), Parcel 11 and 69-4, ((15)), Parcel B, being 9100 Burnetta Drive, owned by Long Branch Swim and Racquet Club, 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.*

§ 58.1-3650.776. *Property of Kings Ridge Swim Club, Inc.*

A. *Kings Ridge Swim Club, Inc., 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 Virginia.*

B. *Property located in Fairfax County and identified by County Tax Map Numbers 68-2, (5), Parcel V, being 4874 Gainsborough Drive, owned by Kings Ridge 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 this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.777. *Property of Crossroads Shelter, Inc.*

A. *Crossroads 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.*

B. *Property located at L & H Calhoun & Sixth Streets in the Town of Wytheville and in the County of Wythe, owned by Crossroads Shelter, 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.*

§ 58.1-3650.778. *Property of Delta Beta Lambda Building Foundation, Alpha Phi Alpha Fraternity, Inc.*

A. *Delta Beta Lambda Building Foundation, Alpha Phi Alpha Fraternity, 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 the City of Hampton, owned by Delta Beta Lambda Building Foundation, Alpha Phi Alpha Fraternity, 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.*

§ 58.1-3650.779. *Property of Darvills Community Center.*

A. *Darvills Community Center, a nonprofit organization, is hereby designated as a charitable, patriotic, historical, benevolent, and public park or playground organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.*

B. *Property located in Dinwiddie County, owned by Darvills Community Center and used by it exclusively for charitable, patriotic, historical, benevolent, or public park or playground purposes on a nonprofit basis as set forth in subsection A of this section, is hereby determined to be exempt from local taxation.*

§ 58.1-3650.780. *Property of Jewish Foundation for Group Homes, Inc.*

A. *Jewish Foundation for Group Homes, 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 and identified by County Tax Map Numbers 26-1, ((11)), (2), Parcel 73 being 2511 Freetown Drive and 26-3, ((3)), Parcel 38 being 12143 Stirrup Road, owned by Jewish Foundation for Group Homes, 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.*

§ 58.1-3650.781. *Property of Danville Regional Health System.*

A. *Danville Regional Health System, 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 Danville, owned by Danville Regional Health System 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.*

§ 58.1-3650.782. *Property of The Community Theatre of the Virginia Peninsula.*

A. *The Community Theatre of the Virginia Peninsula, a nonprofit organization, 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 at 10251 Warwick Boulevard in the City of Newport News, owned by The Community Theatre of the Virginia Peninsula, 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.

§ 58.1-3650.783. Property of The Rosewell Foundation, Inc.

A. The Rosewell Foundation, 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. Real property located in Gloucester County, owned by The Rosewell Foundation, 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.

§ 58.1-3650.784. Property of The Roanoke Foundation for Downtown, Inc.

A. The Roanoke Foundation for Downtown, 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 Roanoke Foundation for Downtown, 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.

§ 58.1-3650.785. Property of Foodbank of Southeastern Virginia, Inc.

A. Foodbank of Southeastern Virginia 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 the City of Norfolk, located on the eastern side of Tidewater Drive between Tabb Street and East Olney Road, owned by Foodbank of Southeastern Virginia, 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.

§ 58.1-3650.786. Property of Roberta Webb Child Care Center, Inc.

A. Roberta Webb Child Care Center, 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 Harrisonburg, owned by Roberta Webb Child Care Center, 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.

§ 58.1-3650.787. Property of Belle Grove, Inc.

A. Belle Grove, 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 on Old Valley Pike in Shenandoah County, owned by Belle Grove, 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.

§ 58.1-3650.788. Property of Boykins Baptist Church.

A. Boykins Baptist Church, a nonprofit organization, 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 identified as tax parcel 112A1, Double Circle 6, Block B, parcel 18A, located in Southampton County, owned by Boykins Baptist Church 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.

§ 58.1-3650.789. Property of Newport News Link, Inc.

A. Newport News Link, Inc., a nonprofit corporation, is hereby designated as a charitable, educational, religious and benevolent organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located at 10413 Warwick Boulevard in the City of Newport News, owned by Newport News Link, Inc., and used by it exclusively for charitable, educational, religious 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.

§ 58.1-3650.790. Property of Yoder Preservation Trust, Inc.

A. Yoder Preservation Trust, 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 660 Hamilton Drive in the City of Newport News, owned by Yoder Preservation Trust, 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.

§ 58.1-3650.791. *Property of Kilmarnock Museum, Inc.*

A. *Kilmarnock Museum, 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.*

B. *Property located in Lancaster County, owned by Kilmarnock Museum, 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.*

§ 58.1-3650.792. *Property of Lancaster/Northumberland Habitat for Humanity, Inc.*

A. *Lancaster/Northumberland Habitat for Humanity, 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 Lancaster County, owned by Lancaster/Northumberland Habitat for Humanity, 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.*

§ 58.1-3650.793. *Property of Northern Neck Alliance, Inc.*

A. *Northern Neck Alliance, 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 Westmoreland County, owned by Northern Neck Alliance, 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.*