

VIRGINIA ACTS OF ASSEMBLY -- 1999 SESSION

CHAPTER 524

An Act to amend the Code of Virginia by adding a section numbered 58.1-3650.804, designating certain organizations to be exempt from property taxation.

[H 1728]

Approved March 27, 1999

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-3650.804 as follows:

§ 58.1-3650.804. Property of DeHart Botanical Gardens, Inc.

A. The DeHart Botanical Gardens, Inc., a nonprofit corporation, is hereby designated as a historical, cultural, and public park organization within the context of Section 6 (a) (6) of Article X of the Constitution of Virginia.

B. Property located in Patrick County, owned by the DeHart Botanical Gardens, Inc., 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 real estate taxation.