

VIRGINIA ACTS OF ASSEMBLY -- 1995 SESSION

CHAPTER 346

An Act to amend and reenact §§ 30-19.1:2, 58.1-3605 and 58.1-3650 of the Code of Virginia, relating to property tax exemptions.

[H 2611]

Approved March 16, 1995

Be it enacted by the General Assembly of Virginia:

1. That §§ 30-19.1:2, 58.1-3605 and 58.1-3650 of the Code of Virginia are amended and reenacted as follows:

§ 30-19.1:2. Limiting time for introduction of property tax exemption bills.

Any bill designating property to be exempt from taxation pursuant to Article X, Section 6 (a) (6) of the Constitution of Virginia *or, pursuant to § 58.1-3605, removing an organization whose property is exempt from taxation*, shall be introduced for consideration by the General Assembly no later than the first calendar day of any session of the General Assembly unless requested by the Governor.

§ 58.1-3605. Triennial application for exemption; removal by local governing body.

The governing body of any county, city or town, after giving sixty days' written notice, may require by local ordinance any entity, except the Commonwealth, any political subdivision of the Commonwealth, or the United States, which owns real *and personal* property exempt pursuant to this chapter to file ~~biennially~~ *triennially* an application with the appropriate assessing officer as a requirement for retention of the exempt status of the property. Such application shall show the ownership and usage of such property and shall be filed within the next sixty days preceding the tax year for which such exemption, or the retention thereof, is sought.

The local governing body may submit to the General Assembly a list of those organizations whose property is designated as tax exempt under § 58.1-3650.1 et seq. which the local governing body wants to remove from its exempt property list. Legislation including such a list must be introduced no later than the first calendar day of any session of the General Assembly unless requested by the Governor.

§ 58.1-3650. Post-1971 property exempt from taxation by designation.

A. The real and personal property of an organization designated by a section within this article and used by such organization exclusively for a religious, charitable, patriotic, historical, benevolent, cultural or public park and playground purpose as set forth in Article X, Section 6 (a) (6) of the Constitution of Virginia, the particular purpose for which such organization is classified being specifically set forth within each section, shall be exempt from taxation so long as such organization is operated not for profit and the property so exempt is used in accordance with the purpose for which the organization is classified. *In addition, such exemption may be revoked in accordance with the provisions of § 58.1-3605.*

B. Exemptions of property from taxation under this article shall be strictly construed in accordance with the provisions of Article X, Section 6 (f) of the Constitution of Virginia.