

**REPORT OF THE
JOINT SUBCOMMITTEE TO STUDY
REAL PROPERTY TAX EXEMPTIONS
TO
THE GOVERNOR
AND
THE GENERAL ASSEMBLY OF VIRGINIA**



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**Report of the
Joint Subcommittee to Study
Real Property Tax Exemptions
To
The Governor and the General Assembly of Virginia
Richmond, Virginia
December, 1979**

To: Honorable John N. Dalton, Governor of Virginia
and
The General Assembly of Virginia

I. INTRODUCTION

This report is the product of a two-year study by a joint subcommittee of the House and Senate committees on finance, authorized in 1978 by House Joint Resolution No. 32 and continued in 1979 by House Joint Resolution No. 227. Because the 1971 Constitution gave the General Assembly wide discretionary power to exempt property from real estate tax, the finance committees are faced with requests for tax exemption which increase every year. Although these tax exemptions are a matter of State policy, they affect State revenue minimally if at all; the major effect is on local revenues. Confronted with an enormous number of existing exemptions, continual requests for new ones, complaints from local governments about diminishing revenues, lack of reliable information as to the nature of the entities seeking exemption, and no established criteria for deciding which entities should appropriately be exempt, and having no method of policing an exemption once it becomes law, committee members sought a study to familiarize themselves with the historical background of this dilemma and to develop some method of dealing with it.

A summary of the historical background of exemptions from property tax is found in part II of this report, and a discussion of the issues considered by the Subcommittee in part III. After full consideration of the issues before it, the Subcommittees makes the following

RECOMMENDATION

Legislation should be enacted requiring that certain procedures be followed at the local level before a bill granting an exemption from local tax is considered by the General Assembly. These procedures shall consist of the following:

1. A public hearing, pursuant to notice, before the local governing body; and
2. The adoption of a resolution by the local governing body either endorsing or refusing to endorse the request for exemption. The resolution will address, in addition to factors of interest to the governing body, the following points:
 1. Is the organization exempt from federal income tax?
 2. Does it have a liquor license?
 3. Do officers and directors receive unreasonable compensation?
 4. Does the organization receive significant support from donations and public funds?
 5. Does the organization benefit the public? and
 6. Does the organization specialize in propaganda and lobbying?

The bill containing these provisions is included in Appendix C.

II. HISTORICAL SUMMARY

The Constitution of 1851 was the first to contain an article addressing the subjects of taxation and finance. It covered both the power to tax and the power to exempt from taxation:

22. Taxation shall be equal and uniform throughout the commonwealth, and all property other than slaves shall be taxed in proportion to its value, which shall be ascertained in such manner as may be prescribed by law.

23. Every slave who has attained the age of twelve years shall be assessed with a tax equal to and not exceeding that assessed on land of the value of three hundred dollars. Slaves under that age shall not be subject to taxation; and other taxable property may be exempted from taxation by the vote of a majority of the whole number of members elected to each house of the general assembly.

As can be seen, the General Assembly had a broad discretionary power to exempt anything and anybody from taxation. It is noteworthy that it is the Constitutional requirement that all property be taxed which makes the power to exempt a matter of Constitutional law. Because there is no Constitutional requirement that all sales, incomes or activities be taxed, the General Assembly may enact exemptions from sales, income and license taxes with impunity.

Article X, § 3 of the 1870 Constitution limited this power considerably:

The legislature may exempt all property used exclusively for State, county, municipal, benevolent, charitable, educational and religious purposes.

The limitation of exemptions to property used for eleemosynary purposes is similar to the present philosophy, which aims to encourage beneficial activities by the private sector.

Section 183 of the Constitution of 1902 limited this power to exempt still further, by a lengthy statute-like list of permissible exemptions,¹ which was "to prevent the perversion or abuse of the liberality of the State."² This section was left basically unchanged in the revision of 1928.³ During the seventy-year period following the 1920 Constitution, the General Assembly and the courts had increasing difficulty with the limited scope of Section 183. The General Assembly dealt with the problem by using a 1928 provision authorizing the exemption of the Virginia Historical Society, the Thomas Jefferson Memorial Foundation, American Legion posts, and "other similar organizations or societies" to exempt anything from the Boy Scouts to community clubs. The Tax Commissioner and the Attorney General wrote repeated opinions proclaiming the unconstitutionality of many of these exemptions, but some assessing officers never got the word.

The courts dealt with the problem simply by undermining the Constitutional language by a "rule of liberal construction".⁴ Thus, a nursery school-day care program was determined to be an "incorporated college or other incorporated institution of learning";⁵ the office building of the United Givers Fund in Richmond, and a Moose Lodge containing a large social club, were held to be buildings belonging to a "benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association";⁶ the residence of the Bishop Coadjutor of the Episcopal Diocese of Virginia was held to be a building lawfully owned by a church or religious body and used for "the residence of the minister of ... such church or religious body";⁷ faculty residences at Randolph Macon College, and property owned by Sullins College and used for a summer recreational camp which produced a large profit for the college, were held to be "used primarily for literary, scientific or educational purposes or purposes incidental thereto";⁸ and a public hospital which was financed by patient charges and provided only a minimal amount of free care was held to be among those organizations "conducted not for profit and exclusively as charities".⁹

A further complication during the period was the fact that the State ceased to be directly interested in the extent of property tax exemptions when it abolished the State property tax in 1915. The exemption policy was being set at a State level, but the fiscal impact was felt only by localities.

When the Commission on Constitutional Revision took up the subject in 1968, it was faced with a maze of Constitutional and statutory provisions which had been substantially deprived of any reliable meaning by judicial interpretations. Although the members would have preferred to shorten, modernize and make some sense of section 183, it was caught between the complaints of localities whose revenue was affected and the fears of organizations who wanted assurance that their

exemptions would be continued. After repeated attempts to rewrite the section, it recommended a version which made few changes.¹⁰ A few alterations were later made by the General Assembly and Article X, Section 6 was the result.¹¹

The present Constitutional language contains the following features:

1. The exemptions for State and local property, church property, burial grounds, libraries, and educational institutions are retained from old Section 183 with little change.

2. The General Assembly is empowered to grant additional exemptions by three-fourths vote to property used for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes.

3. All exemptions are to be strictly construed, but "all property exempt from taxation on the effective date of this section ... [continues] to be exempt until otherwise provided by the General Assembly"

4. The General Assembly may restrict or condition, but not extend, exemptions.

5. The General Assembly may authorize localities to enact a service charge on exempt properties.¹²

During the eight years of experience with the Constitution, two major problems have persisted. In the first place, decisions on tax exemptions are made by the State legislature but affect local revenue. Under normal legislative conditions, the local government is never given an opportunity to oppose a tax exemption, and it is enacted for lack of objection. In order to ensure that localities were aware of these bills proposing exemptions, the House Finance Committee initiated a requirement in the early 1970's that some expression of approval be obtained from the governing body of the locality in which the property is located. The Senate Finance adopted the same rule in 1978 and in 1979 began requiring evidence of exempt status under § 501(c) of the Internal Revenue Code.

Second, there has been increasing erosion of the exemption equity, caused by the new rule of strict construction, the grandfather clause, and policies designed to give the localities their say. The grandfather clause insures that "property" which was exempt in 1971 will continue to be exempt; § 58-12 extends this principle to the "classes of property" enumerated in that section. (There has not yet been a court decision on whether the General Assembly had the power to make that extension of exemptions.) Organizations which existed in 1971 and were tax exempt thanks to the "liberal construction" rule remain tax exempt, while new organizations of the same nature must obtain approval of their local governing bodies and the General Assembly unless they can fit into one of the classes in § 58-12. Because local policies differ, like organizations are not treated alike, either between localities or within a single locality. Moreover, those organizations which operate under the old rules have far more leeway to use property for unrelated purposes. (See description of the Randolph-Macon and Sullins College cases above.)

Another problem arose in 1974 when § 58-12 was revised to remove those categories which were never legally tax exempt because the statutory provision authorizing their exemption violated the 1902 Constitution. Most of these categories were simultaneously exempted by designation, but the exemption for community swim clubs was deleted because it was believed to be equally unconstitutional under the 1971 Constitution. As some localities had honored the old statutory provision, its repeal came as a shock. Some swim clubs managed to obtain designations in 1976 despite vehement opposition from the House Finance Committee, but future exemptions of this nature have not been permitted, and swim clubs which were not so designated have resented the discrimination.

It was these two problems that led the finance committees to study the subject of tax exemptions. The members of the subcommittee had some hope that they would be able to revise the statutory provisions and provide for a reasonable exemption policy so as to improve the equity situation without impairing local revenues; if that attempt failed, they could at least establish some reasonable criteria to govern future exemptions.

III. ISSUES CONSIDERED

At the opening of the Committee's deliberations, the following possibilities were brought before it:

1. Repeal the liberal construction rule and attempt to rewrite the classification and designation statutes to include all existing exemptions, thus putting all organizations on an equal footing.
2. Establish a sunset rule to revoke all exemptions periodically unless the organizations requalified.
3. Require consent of the governing body before establishing a new exemption or continuing an old one.
4. Establish a mandatory service charge.
5. Establish criteria which an organization would have to meet before obtaining or continuing an exemption.
6. Require organizations to make reports periodically showing that they still qualified for exemptions.
7. Propose an amendment to the Constitution to turn the responsibility for tax exemptions over to the localities.

In any discussion of the issues, the subcommittee was aware of two conflicting philosophies. In the first place, exemptions were created to encourage certain beneficial activities which governments are unwilling or unable to pursue, or which provide a desirable alternative to government efforts. Policing exemptions too closely involves government in areas which should be allowed to develop without interference, and burdens the non-profit sector unduly. For example, efforts to condition tax exemption of a church on the appropriateness of its activity may tend to impair the separation of church and state. Likewise, private schools have value as a check to government control of the education process only so long as they are left free of unreasonable government influence. In a time when there is increasing uneasiness over government growth, it would be unfortunate to move in on private effort.

On the other hand, the private sector pays for these exemptions in higher taxes, and the revenue foregone is substantial. Localities have become increasingly aware of the revenue loss as assessment procedures and reporting requirements have become more sophisticated. A study of the property tax initiated by the Governor in 1972 dealt, among other items, with the State's exemption policy. The Revenue Resources and Economic Commission discussed this topic further and recommended that localities be required to inventory their exempt property and report totals to the Department of Taxation.¹³ As a result of these reports, the most recent of which appear in Appendix A of this report, it is possible to determine with some accuracy the impact of tax exemptions in those localities which have filed.

The Revenue Resources and Economic Commission estimated that in 1973 the total value of tax exempt properties had reached \$11 billion, or 18 percent of real property value. Revenue losses in 1972 were estimated to total \$137 million.¹⁴

To date 15 counties, 21 cities and one town have filed one or more of the reports required in § 58-14.1. The reports reveal that those localities which have filed have tax exempt or immune property comprising anywhere from 4% to 45% of the tax base, with the median around 18%. Governmental property accounts for a large portion, but its share varies greatly from one locality to another.

A brief sample of the variation for the year 1978 follows¹⁵:

	Percentage of Property value Not Taxable	Percentage of nontaxable Property value which is Non-Governmental
Botetourt County	11	54
Bedford City	31	63
Lancaster County	4.6	58
Richmond City	20.7	27

Even though governmental property constitutes a large portion of the exempt value, the private sector's share is quite substantial.

Every year the General Assembly hears more complaints that local revenue is too limited, and that the burden of the real estate tax on citizens of the State is too heavy. Under these circumstances, it is necessary to scrutinize any erosion of the local tax base, especially if that erosion resulted from General Assembly action.

In addition, it is obvious that the State control over exemption policy is an accident of history. The Constitutional provisions limiting the taxing power apply only to the property tax (real, tangible personal and intangible personal property), and date from the time when the property tax was by far the most significant source of revenue both for the State and for localities. Now that other taxes have taken much of the limelight, it appears absurd to have Constitutional restrictions on the power to exempt from property tax, and not have such restrictions applicable to income, sales or license taxes. Since localities may exempt whomever they like from the consumer utility tax or the business license tax, it seems unnecessary to impose restraints or enforce exemptions from property tax at the State level.

With these factors in mind, the subcommittee proposed a bill that was designed to repeal the liberal construction rule and all prior exemptions, and reenact those exemptions in language consistent with strict construction. In addition, the bill contained a reporting requirement and set time limitations for all types of exemptions except those for government, church or educational purposes. Continuation of the exemption was conditioned on meeting criteria similar to those proposed in Part I of this report. A copy of the last draft of this bill is included in Appendix B.

The proposed bill went through several drafts, and the committee subjected it to a considerable amount of scrutiny, including several open meetings and public hearings. In order to satisfy itself as to the constitutionality of its proposal, the subcommittee received the advice of A. E. Dick Howard, a lawyer who had been involved in the proceedings leading to the adoption of the 1971 Constitution. During the course of these deliberations, the subcommittee became convinced that it was impossible to make meaningful changes affecting existing exemptions. No charitable organization was willing to exchange a sure exemption for uncertainty, regardless of the equity of the proposal or the minimal extent of the uncertainty. As one member of the committee observed, the problem was not conducive to practical solution. The subcommittee regrets to report that it has experienced the same kind of failure reported by the Commission on Constitution Revision in 1968.¹⁶

For these reasons, the subcommittee's proposals will merely standardize procedures for new exemptions, and subject them to reasonable criteria. There are no recommendations affecting existing exemptions. Existing law permits localities to police their exempt organizations by requiring biennial reports (§ 58-14.2 of the Code of Virginia); the subcommittee is hopeful that local officials will make use of this power to keep abreast of developments.

The criteria for consideration of future exemption are as follows:

1. Is the organization exempt from income tax under § 501 (c) of the Internal Revenue Code? As the federal government does some policing of exempt organizations, the General Assembly should have the benefit of its conclusion.

2. Does the organization have a liquor license? If so, what does the license authorize and how is it used? This criterion is not designed to promote temperance, but to help the committees to determine the use of the property. It is the Subcommittee's feeling that social clubs should not be exempt from taxation.

3. Do officers or directors receive unreasonably high compensation? The import of this criterion is obvious. No locality should be asked to subsidize an enterprise which is non-profit only because its profit is paid out in high salaries.

4. Does the organization receive significant support from donations and public funds? If the organization merely provides services for a fee, it is usually not desirable to favor it over other businesses performing the same functions. It is the support of volunteers, contributions, and governmental funds which make a non-profit enterprise merit further public consideration.

5. Does the organization benefit the public?

6. Does the organization expend a significant amount of its resources in propaganda and influencing elections or legislation?

The local governing bodies are to consider these criteria and refer to them in a resolution, which will be available to the committees on finance when the bill is considered. While neither committee will be bound by the conclusion of the governing body, the fact that these topics were considered at a local level after public hearing will be very helpful to their deliberations.

Respectfully submitted,

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Willard J. Moody
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Joan Girone
Paul B. Martin, Jr.
James Payne

FOOTNOTES

¹Section 183 of The Constitution of 1902: Section 183. What property, real and personal, exempt from taxation, State and local.—Except as otherwise provided in this Constitution, the following property and no other, shall be exempt from taxation, State and local; but the General Assembly may hereafter tax any of the property hereby exempted save that mentioned in sub-section (a):

(a) Property directly or indirectly owned by the State, however held, and property lawfully owned and held by counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public-school purposes, and obligations issued by the State since the fourteenth day of February, eighteen hundred and eighty-two or hereafter exempted by law.

(b) Buildings with land they actually occupy, and the furniture and furnishings therein lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship, or for the residence of the minister of any church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Private family burying-grounds not exceeding one acre in area, reserved as such by will or deed, or shown by other sufficient evidence to be reserved as such, and so exclusively used, and public burying-grounds and lots therein exclusively used for burial purposes, and not conducted for profit, whether owned or managed by local authorities or by private corporations.

(d) Buildings with the land they actually occupy, and the furniture, furnishings, books and instruments therein, wholly devoted to educational purposes, belonging to, and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations; together with such additional adjacent land owned by such churches, libraries and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively; and also the buildings thereon used as residences by the officers or instructors of such educational institutions; and also the permanent endowment funds held by such libraries and educational institutions directly or in trust, and not invested in real estate; provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly, or under any guise or pretence whatsoever. But the exemption mentioned in this sub-section shall not apply to any industrial school, individual or corporate, not the property of the State, which does work for compensation, or manufactures and sells articles, in the community in which such school is located; provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(e) Real estate belonging to, actually and exclusively occupied, and used by, and personal property, including endowment funds, belonging to Young Men's Christian Associations, and other similar religious associations, orphan or other asylums, reformatories, hospitals and nunneries, which are not conducted for profit, but purely and completely as charities.

(f) Buildings with the land they actually occupy, and the furniture and furnishings therein, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and

(g) Property belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

No inheritance tax shall be charged, directly or indirectly, against any legacy or devise made according to law for the benefit of any institution or other body or any natural or corporate person whose property is exempt from taxation as hereinbefore mentioned in this section.

Nothing contained in this section shall be construed to exempt from taxation the property of any person, firm, association or corporation, who shall, expressly or impliedly, directly or indirectly, contract or promise to pay any sum of money or other benefit, on account of death, sickness, or accident to any of its members or any other person; and whenever any building or land, or part thereof, mentioned in this section and not belonging to the State, shall be leased or shall be a

source of revenue or profit, all of such buildings and land shall be liable to taxation as other land and buildings in the same county, city, or town; and nothing herein contained shall be construed as authorizing or requiring any county, city, or town to tax for county, city or town purposes, in violation of the rights of the lessees thereof existing under any lawful contract heretofore made, any real estate owned by such county, city or town, and heretofore leased by it.

Obligations issued by counties, cities, or towns may be exempted by the authorities of such localities from local taxation.

² Commonwealth v. Lynchburg Y.M.C.A. , 115 Va. 745, 747, 80 S. E. 589, 590 (1914).

³Section 183 as amended in 1928:

§ 183. Property exempt from taxation—Unless otherwise provided in this Constitution, the following property and no other shall be exempt from taxation, State and local, including inheritance taxes:

(a) Property owned directly or indirectly by the United States, the Commonwealth or any political subdivision thereof, and obligations of the Commonwealth issued since February fourteenth, eighteen hundred and eighty-two, or hereafter exempted by law.

(b) Buildings with land they actually occupy, and the furniture and furnishings therein and endowment funds lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Private or public burying grounds or cemeteries and endowment funds, lawfully held, for their care, provided the same are not operated for profit.

(d) Property owned by public libraries, incorporated colleges or other incorporated institutions of learning, not conducted for profit, together with the endowment funds thereof not invested in real estate. But this provision shall apply only to property primarily used for literary, scientific or educational purposes incidental thereto. It shall not apply to industrial schools which sell their products to others than their own employees of students.

(e) Real estate belonging to, actually and exclusively occupied and used by, and personal property, including endowment funds, belonging to Young Men's Christian Associations, and other similar religious associations, orphans or other asylums, reformatories, hospitals nunneries, conducted not for profit, but exclusively as charities, also parks or playgrounds held by trustees for the perpetual use of the general public.

(f) Buildings with the land they actually occupy, and the furniture and furnishings therein, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and

(g) Property of the Association for the Preservation of Virginia Antiquities, the Confederate Ladies' Association of the Union, the Virginia Historical Society, the Thomas Jefferson Memorial Foundation, Incorporated, the posts of the American legion and such other similar organizations or societies a may be prescribed by law.

Except as to class (a) above general laws may be enacted restricting but not extending the above exemptions.

Nothing contained in this section shall be construed to exempt from taxation the property of any person, firm association, or corporation, who shall, expressly or impliedly, directly or indirectly, contract or promise to pay a sum of money or other benefit, on account of death, sickness, or accident to any of its members or other person.

Whenever any building or land, or part thereof mentioned in this section, and not belonging to the State, shall be leased or shall otherwise be a source of revenue or profit, all of such buildings and land shall be liable to taxation as other land and buildings in the same county, city or town.

But the General Assembly may provide for the partial taxation of property not exclusively used for the purposes herein named.

Nothing herein contained shall be construed as authorizing or requiring any county, city, or town to tax for county, city or town purposes, in violation of the rights of the lessees thereof, existing under any lawful contract heretofore made, any real estate owned by such county, city or town, heretofore leased by it.

Obligations issued by counties, cities or towns may be exempted by the authorities of such localities from local taxation.

⁴This rule was first enunciated in Commonwealth v. Lynchburg YMCA , supra.

⁵ Richmond v. Southside Day Nursery Ass'n. , 207 Va. 561, 151 S.E.2d 370 (1966).

⁶ City of Richmond v. United Givers Fund of Richmond, Henrico & Chesterfield, Inc. , 205 Va. 432, 137 S.E.2d 876 (1964); Manassas Lodge No. 1380, Loyal Order of Moose, Inc. v. County of Prince William , 218 Va. 220, 237 S.E.2d 102 (1977). Interestingly, this last gross extension of the liberal interpretation rule occurred well after the Constitutional framers expressed their disapproval of it. The case involved the grandfather clause.

⁷ Cudlipp v. City of Richmond , 211 Va. 712, 180 S.E.2d 525 (1971)

⁸ County of Hanover v. Trustees of Randolph-Macon College , 203 Va. 613, 125 S.E.2d 812 (1962); Washington County v. Sullins College Corp. , 211 Va. 591, 179 S.E.2d 630 (1971)

⁹ City of Richmond v. Richmond Memorial Hospital , 202 Va. 86, 11b S.E.2d 79 (1960).

¹⁰See Howard, *Commentaries on the Constitution of Virginia II*, 1072 *et seq.* (1974).

¹¹§ 6. Exempt property.—(a) Except as otherwise provided in this Constitution, the following property and no other shall be exempt from taxation, State and local, including inheritance taxes:

(1) Property owned directly or indirectly by the Commonwealth or any political subdivision thereof, and obligations of the Commonwealth or any political subdivision thereof exempt by law.

(2) Real estate and personal property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers.

(3) Private or public burying grounds or cemeteries, provided the same are not operated for profit.

(4) Property owned by public libraries or by institutions of learning not conducted for profit, so long as such property is primarily used for literary, scientific, or educational purposes incidental thereto. This provision may also apply to leasehold interests in such property as may be provided by general law.

(5) Intangible personal property, or any class or classes thereof, as may be exempted in whole or in part by general law.

(6) Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes, as may be provided by classification or designation by a three-fourths vote of the members elected to each house of the General Assembly and subject to such restrictions and conditions as may be prescribed.

(7) Land subject to a perpetual easement permitting inundation by water as may be exempted in whole or in part by general law.

(b) The General Assembly may by general law authorize the governing body of any county, city, town or regional government to provide for the exemption from local real property taxation, or a portion thereof, within such restrictions and upon such conditions as may be prescribed, of real estate owned by, and occupied as the sole dwelling of, persons not less than sixty-five years of age

or persons permanently and totally disabled as established by general law who are deemed by the General Assembly to be bearing an extraordinary tax burden on said real estate in relation to their income and financial worth.

(c) Except as to property of the Commonwealth, the General Assembly by general law may restrict or condition, in whole or in part, but not extend, any or all of the above exemptions.

(d) The General Assembly may define as a separate subject of taxation any property, including real or personal property, equipment, facilities, or devices, used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth or for the purpose of transferring or storing solar energy, and by general law may allow the governing body of any county, city, town, or regional government to exempt or partially exempt such property from taxation, or by general law may directly exempt or partially exempt such property from taxation.

(e) The General Assembly may define as a separate subject of taxation household goods, personal effects and tangible farm property and products, and by general law may allow the governing body of any county, city, town, or regional government to exempt or partially exempt such property from taxation, or by general law may directly exempt or partially exempt such property from taxation.

(f) Exemptions of property from taxation as established or authorized hereby shall be strictly construed; provided, however, that all property exempt from taxation on the effective date of this section shall continue to be exempt until otherwise provided by the General Assembly as herein set forth.

(g) The General Assembly may by general law authorize any county, city, town, or regional government to impose a service charge upon the owners of a class or classes of exempt property for services provided by such governments.

(h) The General Assembly may by general law authorize the governing body of any county, city, town, or regional government to provide for a partial exemption from local real property taxation, within such restrictions and upon such conditions as may be prescribed, of real estate whose improvements, by virtue of age and use, have undergone substantial renovation, rehabilitation or replacement.

¹²Because the study limited its scope to the eleemosynary exemptions, discussion of other elements of Section 6 has been omitted; intangible personal property, tax relief for the elderly, pollution equipment, and household goods and personal effects. More recent additions to that section cover the subjects of inundated land, rehabilitated property, solar energy property, and farm products and machinery.

¹³This proposal became § 58-14.1. It appears that more stringent enforcement of this provision is necessary; the Tax Department has not received these reports from many localities. The Commission also recommended, and the General Assembly enacted, legislation permitting localities to require a biennial application for exemption (§ 58-14.2). To date, no locality has implemented this provision.

¹⁴ Report of the Revenue Resources and Economic Commission , Senate Document 13 (1975).

¹⁵These figures are derived from the reports found in Appendix A.

¹⁶See *Report of the Commission on Constitution Revision* 305 (1969); Howard, *Op. cit. supra* 1070-1073.

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

COUNTY _____ OF ACCOMACK _____ IN THE TAX YEAR 19 76
 (County, City or Town)

OCT 19 1976

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	2,833,620	17,967,060		20,800,680	443,833.43
b. State	120,610	280,120		400,730	8,16.97
c. Regional					
d. Local	253,700	991,010		1,244,710	25,643.63
e. Multiple					
2. Non Governmental					
f. Religious	133,990	1,626,380		1,760,370	36,894.98
g. Charitable	42,480	127,550		170,030	3,510.20
h. Educational	145,070	1,434,100		1,579,170	31,895.43
i. Other	68,740	751,100		819,840	17,179.10
3. TOTALS	3,598,210	23,177,320		26,775,530	567,427.29

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	26,775,530
5. Total taxable real estate (from local land book)	64,376,820
6. Total taxable and tax exempt real estate (line 4 plus line 5)	91,152,350
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	29 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) J. Graham Bartz
 (Commissioner of Revenue or other assessing officer)

APPENDIX H (con't)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City of Alexandria OF Virginia IN THE TAX YEAR 1976
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the state person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune?
1. Governmental					
a. Federal	\$ 26,506,300	\$ 5,433,100		\$ 31,939,400	\$ 558,939.50
b. State	4,198,800	14,120,000		18,618,800	325,829.00
c. Regional	---	---		---	---
d. Local	65,656,800	88,103,000		153,759,800	2,690,736.50
e. Multiple	---	---		---	---
2. Non Governmental					
f. Religious	12,077,900	13,272,800		25,350,700	443,637.25
g. Charitable	1,576,600	3,665,600		5,242,200	91,733.50
h. Educational	10,605,300	23,863,200		34,468,500	603,198.75
i. Other	12,108,700	21,173,200		33,281,900	582,433.25
3. TOTALS	\$133,030,400	\$165,758,500		\$302,661,300	\$ 5,295,572.75

153,759,800

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	\$ 302,661,300
5. Total taxable real estate (from local land book)	\$ 886,045,963
6. Total taxable and tax exempt real estate (line 4 plus line 5)	\$1,188,707,263
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	25.5%

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *David J. Chaffin*
 (Commissioner of Revenue or

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

County _____ OF Arlington IN THE TAX YEAR 1976

(County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	107,805,160	125,763,800		233,568,960	8,828,906.68
b. State	164,440	25,200		189,640	7,168.39
c. Regional					
d. Local	27,158,520	51,529,900		78,688,420	2,974,422.28
e. Multiple					
2. Non Governmental					
f. Religious	5,553,280	16,735,720		22,289,000	842,524.20
g. Charitable	1,304,160	6,386,160		7,690,320	290,694.09
h. Educational					
i. Other	4,030,580	658,940		4,689,520	177,263.86
3. TOTALS	146,016,140	201,099,720		347,115,860	13,120,979.50

VALUE	
4. Total tax exempt and tax immune Real Estate (from line 3 above)	347,115,860
5. Total taxable real estate (from local land book)	1,295,881,970
6. Total taxable and tax exempt real estate (line 4 plus line 5)	1,663,684,855
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	20.86 %

Assmt. by Dept.
Assessmt by St.
Corp. Comm.

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *Sheld E. G. ...*
(Commissioner of Revenue or other assessing officer)

APPENDIX H (con't)
SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

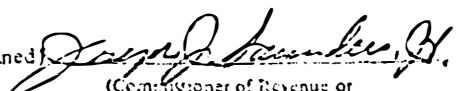
City Bedford OF Bedford IN THE TAX YEAR 19 78
~~XXXXXXXXXXXX~~

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	175,200.00	672,200.00		847,400.00	5592.84
b. State	10,000.00	21,500.00		31,500.00	207.90
c. Regional					
d. Local	1,397,700.00	11,508,000.00		12,905,700.00	85,177.62
e. Multiple					
2. Non Governmental					
f. Religious	537,700.00	3,770,700.00		4,308,400.00	28,435.44
g. Charitable					
h. Educational					
i. Other	382,900.00	18,575,600.00		18,958,500.00	125,126.10
3. TOTALS	2,503,500.00	34,548,000.00		37,051,500.00	244,539.90

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	37,051,500.00
5. Total taxable real estate (from local land book)	82,880,730.00
6. Total taxable and tax exempt real estate (line 4 plus line 5)	119,932,230.00
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	31 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
(Commissioner of Revenue or other assessing officer)

APPENDIX H (con't)
SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

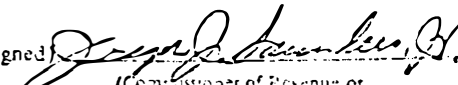
City Bedford OF Bedford IN THE TAX YEAR 19 78
~~XXXXXXXXXXXX~~

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	175,200.00	672,200.00		847,400.00	5592.84
b. State	10,000.00	21,500.00		31,500.00	207.90
c. Regional					
d. Local	1,397,700.00	11,508,000.00		12,905,700.00	85,177.62
e. Multiple					
2. Non Governmental					
f. Religious	537,700.00	3,770,700.00		4,308,400.00	28,435.44
g. Charitable					
h. Educational					
i. Other	382,900.00	18,575,600.00		18,958,500.00	125,126.10
3. TOTALS	2,503,500.00	34,548,000.00		37,051,500.00	244,539.20

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	37,051,500.00
5. Total taxable real estate (from local land book)	82,880,730.00
6. Total taxable and tax exempt real estate (line 4 plus line 5)	119,932,230.00
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	31 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
 (Commissioner of Revenue or other assessing officer)

City Bedford OF Bedford IN THE TAX YEAR 19 79 Short Year
 (County, City or Town) Land Book

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not exempt or immune
1. Governmental					
a. Federal	118,900.00	496,500.00		615,400.00	2030.82
b. State	10,000.00	21,500.00		31,500.00	103.95
c. Regional					
d. Local	1,106,000.00	5,952,000.00		7,058,000.00	23,291.40
e. Multiple	43,000.00	304,000.00		347,000.00	1145.10
2. Non Governmental					
f. Religious	551,200.00	3,855,300.00		4,406,500.00	14,541.45
g. Charitable	248,000.00	9,243,100.00		9,491,100.00	31,320.63
h. Educational	347,500.00	5,505,400.00		5,852,900.00	19,314.57
i. Other	94,400.00	9,323,400.00		9,417,800.00	31,078.74
3. TOTALS	2,519,000.00	34,701,200.00		37,220,200.00	122,826.66

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	37,220,200.00
5. Total taxable real estate (from local land book)	85,927,575.00
6. Total taxable and tax exempt real estate (line 4 plus line 5)	123,147,775.00
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	30%

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

COUNTY OF BOTETOURT IN THE TAX YEAR 19 78
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	12,091,030			12,091,030	78,591.60
b. State	140,010	456,180		596,190	3,875.20
c. Regional	1,551,680	3,916,410		5,468,090	35,542.50
d. Local	274,700	2,872,840		3,147,540	20,459.00
e. Multiple					
2. Non Governmental					
f. Religious	1,409,720	8,349,430		9,759,150	63,434.50
g. Charitable	23,500	126,000		149,500	971.70
h. Educational	753,540	13,827,970		14,581,510	94,779.80
i. Other	157,670	451,420		609,090	3,959.00
3. TOTALS	16,401,850	30,000,250		46,402,100	301,613.60

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	46,402,100
5. Total taxable real estate (from local land book)	376,569,552
6. Total taxable and tax exempt real estate (line 4 plus line 5)	422,971,652
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	11 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) H. A. Ransaw
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

COUNTY

OF BOTETOURT

IN THE TAX YEAR 19 79

(County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not exempt or immune
1. Governmental					
a. Federal	12,133,430			12,133,430	78,867.20
b. State	140,010	456,180		596,190	3,875.25
c. Regional					
d. Local	1,826,380	6,825,260		8,651,640	56,235.66
e. Multiple					
2. Non-Governmental					
a. Religious	1,409,720	8,469,890		9,879,610	64,217.46
b. Charitable	23,500	150,000		173,500	1,127.75
c. Educational	753,540	13,857,470		14,611,010	94,971.56
d. Other	284,670	480,760		765,430	4,975.20
3. TOTALS	16,571,250	30,239,560		46,810,810	304,270.24

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	46,810,810
5. Total taxable real estate (from local land book)	382,685,900
6. Total taxable and tax exempt real estate (line 4 plus line 5)	429,496,710
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	.1089

Section 58-141 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) W. A. Ransom
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City Charlottesville OF Charlottesville IN THE TAX YEAR 19 77
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	1,170,700	7,252,400		8,423,100	111,184.92
b. State	6,680,810	31,428,600		38,109,410	503,044.21
c. Regional	18,800	28,400		47,200	623.00
d. Local	9,619,930	25,227,750		34,847,680	459,989.38
e. Multiple	44,160	80,700		124,860	1,648.15
2. Non Governmental					
f. Religious	2,830,700	10,588,400		13,419,100	177,132.12
g. Charitable	973,330	13,727,600		14,700,930	194,052.25
h. Educational	5,236,450	20,248,900		25,485,350	336,406.62
i. Other	298,700	512,090		810,790	10,702.40
3. TOTALS	26,873,580	109,094,840		135,968,420	1,794,783.14

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	135,968,420
5. Total taxable real estate (from local land book)	490,824,300
6. Total taxable and tax exempt real estate (line 4 plus line 5)	626,792,720
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	21.69 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) Richard W. [Signature]
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City Charlottesville OF Charlottesville IN THE TAX YEAR 19 78
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	1,170,700	7,252,400		8,423,100	110,342.61
b. State	6,265,250	31,798,100		38,063,350	498,629.89
c. Regional	18,800	33,100		51,900	679.89
d. Local	9,164,850	25,831,340		34,996,190	458,450.09
e. Multiple	44,200	86,900		131,100	1,717.41
2. Non Governmental					
f. Religious	2,921,830	10,283,000		13,204,830	172,983.27
g. Charitable	969,790	13,876,000		14,845,790	194,479.85
h. Educational	5,592,000	20,404,200		25,996,200	340,550.22
i. Other	783,000	1,363,400		2,146,400	28,117.84
3. TOTALS	26,930,420	110,928,440		137,858,860	1,805,951.07

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	137,858,860
5. Total taxable real estate (from local land book)	522,190,440
6. Total taxable and tax exempt real estate (line 4 plus line 5)	660,049,300
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	20.89 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) Thomas W. Breckan
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City _____ OF Chesapeake _____ IN THE TAX YEAR 1977-78
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	18,747,400	42,007,300		60,754,700	885,766.04
b. State	3,056,600	6,392,500		9,449,100	137,382.12
c. Regional					
d. Local	3,881,000	11,954,900		15,835,900	231,177.85
e. Multiple					
2. Non Governmental					
f. Religious	3,976,750	20,384,800		24,361,550	360,833.14
g. Charitable	350,200	1,590,900		1,941,100	28,778.80
h. Educational <i>City State Private</i>	5,092,550	52,931,200		58,023,750	861,430.40
i. Other	7,683,430	21,088,850		28,772,280	425,327.03
3. TOTALS	42,787,930	156,350,450		199,138,380	2,930,695.44

VALUE	
4. Total tax exempt and tax immune Real Estate (from line 3 above)	199,138,380
5. Total taxable real estate (from local land book)	977,718,434
6. Total taxable and tax exempt real estate (line 4 plus line 5)	1,176,856,814
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	20.36766 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

** includes Other Municipal, Courts, Cemeteries, Miscellaneous Properties, & Redevelopment Housing*

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *[Signature]*
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City OF Chesapeake IN THE TAX YEAR 19 79-80
(County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person, or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	58,165,600	90,989,600	-0-	149,155,200	1,403,942.94
b. State	5,563,200	11,996,100	-0-	17,559,300	166,117.18
c. Regional					
d. Local	8,651,300	44,773,500	-0-	53,424,800	503,995.40
e. Multiple					
2. Non Governmental					
f. Religious	8,262,200	33,579,500	-0-	41,841,700	397,588.58
g. Charitable	651,600	2,476,200	-0-	3,127,800	29,611.86
h. Educational	13,036,900	71,819,400	-0-	84,856,300	807,114.74
i. Other	12,960,300	5,391,500	-0-	18,351,800	173,325.92
3. TOTALS	107,291,100	261,025,800	-0-	368,316,900	3,481,696.62



	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	368,316,900
5. Total taxable real estate (from local land book)	1,684,778,500
6. Total taxable and tax exempt real estate (line 4 plus line 5)	2,053,095,400
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	17.9396 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) William C. Depp CAE.
(Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

County OF Chesterfield IN THE TAX YEAR 1976
 (County, City or Town)

APR 06 1971

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	9,034,140.	35,134,300.			
b. State	20,822,330.	55,688,710.			
c. Regional	728,120.	6,724,560.			
d. Local	11,097,600.	68,465,500.			
e. Multiple					
2. Non Governmental					
f. Religious	3,568,660.	22,053,070.			
g. Charitable	166,700.	633,620.			
h. Educational	292,280.	1,291,200.			
i. Other					
3. TOTALS	45,709,830.	189,990,960.			

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	235,700,790.
5. Total taxable real estate (from local land book)	1,422,332,300.
6. Total taxable and tax exempt real estate (line 4 plus line 5)	1,658,033,090.
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	.14% %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) James F. Libby
 (Commissioner of Revenue or other assessing officer)

APPENDIX II (CONTINUED)
SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

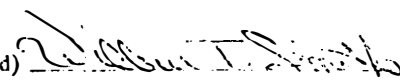
City _____ OF _____ Covington _____ IN THE TAX YEAR 19 77
(County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the Land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	104,500	755,240		859,740	14,271.68
b. State					
c. Regional	109,700	922,025		1,031,725	17,126.64
d. Local	424,060	2,036,295		2,460,355	40,841.89
e. Multiple					
2. Non Governmental					
f. Religious	554,830	6,300,195		6,855,025	113,793.44
g. Charitable					
h. Educational	534,200	4,831,885		5,366,085	89,077.01
i. Other	22,700	44,560		67,260	1,116.52
3. TOTALS	1,749,990	14,890,200		16,640,190	276,227.18

VALUE	
4. Total tax exempt and tax immune Real Estate (from line 3 above)	16,640,190
5. Total taxable real estate (from local land book)	52,308,905
6. Total taxable and tax exempt real estate (line 4 plus line 5)	68,949,095
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	24.1 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
(Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City OF Danville IN THE TAX YEAR 1977
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	\$ 583,760	\$ 5,039,720		\$ 5,623,480	\$ 56,234.80
b. State	682,160	3,608,300		4,290,460	42,904.60
c. Regional	0	0		0	0
d. Local	6,488,670	34,078,140		40,566,810	405,668.10
e. Multiple	0	0		0	0
2. Non Governmental					
f. Religious	1,218,820	13,132,760		14,351,580	143,515.80
g. Charitable	133,030	1,120,990		1,254,020	12,540.20
h. Educational	417,910	5,537,270		5,955,180	59,551.80
i. Other	911,200	14,365,210		15,276,410	152,764.10
3. TOTALS	\$ 10,435,550	\$ 76,882,390		\$ 87,317,940	\$ 873,179.40

VALUE	
4. Total tax exempt and tax immune Real Estate (from line 3 above)	\$ 87,317,940
5. Total taxable real estate (from local land book)	329,168,460
6. Total taxable and tax exempt real estate (line 4 plus line 5)	416,486,400
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	21 ⁵ / ₁₀₀

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) E. Howard S. Hines

 (other assessing officer)

APPENDIX H (con't)
SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City Of Danville IN THE TAX YEAR 1978
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	\$ 581,560	\$ 5,039,720		\$ 5,621,280	\$56,212.80
b. State	504,990	3,279,050		3,784,040	37,840.40
c. Regional	0	0		0	0
d. Local	6,466,810	34,105,170		40,571,980	405,719.80
e. Multiple	0	0		0	0
2. Non Governmental					
f. Religious	1,191,550	13,252,570		14,444,120	144,441.20
g. Charitable	124,870	1,053,730		1,178,600	11,786.00
h. Educational	416,630	5,525,850		5,942,480	59,424.80
i. Other	878,600	14,369,090		15,247,690	152,476.90
3. TOTALS	\$10,165,010	\$76,625,180		\$86,790,190	\$867,901.90

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	\$ 86,790,190
5. Total taxable real estate (from local land book)	337,074,750
6. Total taxable and tax exempt real estate (line 4 plus line 5)	\$423,864,940
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	20.5 % 20.5%

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) _____
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

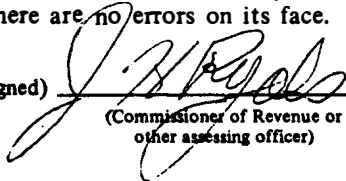
City _____ OF Emporia IN THE TAX YEAR 19 79
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	51,940	190,250		242,190	1,792.21
b. State	600			600	4.44
c. Regional					
d. Local	425,030	1,734,970		2,160,000	15,984.00
e. Multiple	24,200	260,620		284,820	2,107.67
2. Non Governmental					
f. Religious	356,700	2,801,410		3,158,110	23,370.01
g. Charitable	189,450	5,844,480		6,033,930	44,651.08
h. Educational	222,700	3,904,590		4,127,290	30,541.95
i. Other	400			400	2.96
3. TOTALS	1,271,020	14,736,320		16,007,340	118,454.32

VALUE	
4. Total tax exempt and tax immune Real Estate (from line 3 above)	16,007,340
5. Total taxable real estate (from local land book)	52,149,091
6. Total taxable and tax exempt real estate (line 4 plus line 5)	68,156,431
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	23.5 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
 (Commissioner of Revenue or other assessing officer)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not exempt or immune
1. Governmental					
a. Federal				97,500	438.
b. State				339,700	1,528.
c. Regional					
d. Local				5,566,700	25,050.
e. Multiple					
2. Non Governmental					
f. Religious				5,627,580	25,324.
g. Charitable				80,100	36C.
h. Educational				9,131,300	41,090.
i. Other				118,400	532.
3. TOTALS				20,961,280	94,325.

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	20,961,280
5. Total taxable real estate (from local land book)	231,113,600
6. Total taxable and tax exempt real estate (line 4 plus line 5)	252,074,880
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	8%

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *Michael G. Zwick*
 (Commissioner of Revenue or other assessing officer)

APPENDIX H (cont.)
SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

COUNTY _____ OF FAIRFAX _____ IN THE TAX YEAR 1976
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	45,307,055	46,992,545		92,299,600	4,037,493.07
b. State	5,871,945	14,088,775		19,960,720	868,373.60
c. Regional	10,039,170	7,429,320		17,468,490	760,096.58
d. Local	49,454,270	144,902,265		194,356,535	8,476,144.71
e. Multiple	0	0		0	
2. Non Governmental					
f. Religious	9,409,420	30,982,400		40,391,820	1,768,890.54
g. Charitable	1,075,710	916,400		1,992,110	86,843.47
h. Educational	2,308,795	2,603,025		4,911,820	216,509.05
i. Other	7,549,275	4,952,660		12,501,935	547,856.58
3. TOTALS	131,015,640	252,867,390		383,883,030	16,762,207.59

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	383,883,030
5. Total taxable real estate (from local land book)	3,783,610,010
6. Total taxable and tax exempt real estate (line 4 plus line 5)	4,167,493,040
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	9.21 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed)

[Signature]
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

COUNTY

OF FAIRFAX

IN THE TAX YEAR 19 77

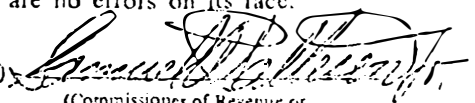
(County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	119,316,380	331,132,510		450,448,890	7,878,987.05
b. State	15,297,365	36,342,470		51,639,835	898,636.68
c. Regional	27,324,790	32,962,325		60,287,115	1,049,229.37
d. Local	147,745,925	359,363,075		507,109,000	8,850,918.25
e. Multiple	0	0		0	0
2. Non Governmental					
f. Religious	26,035,150	92,216,675		118,251,825	2,072,380.54
g. Charitable	3,040,865	4,709,785		7,750,650	135,490.85
h. Educational	6,297,155	6,613,450		12,910,605	228,285.58
i. Other	20,251,330	15,957,560		36,208,890	635,329.89
3. TOTALS	365,308,960	879,297,850		1,244,606,810	21,749,258.01

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	1,244,606,810
5. Total taxable real estate (from local land book)	10,664,101,895
6. Total taxable and tax exempt real estate (line 4 plus line 5)	11,908,708,705
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	10.45 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

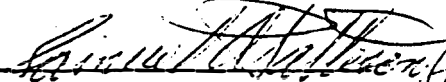
County Fairfax OF Fairfax IN THE TAX YEAR 19 78
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	184,423,575	381,945,585		566,369,160	9,329,898.
b. State	16,948,395	36,798,285		53,746,680	881,549.
c. Regional	29,235,875	52,941,085		82,176,960	1,347,890.
d. Local	161,148,335	429,170,590		590,318,925	9,714,202.
e. Multiple					
2. Non Governmental					
f. Religious	27,777,575	97,043,080		124,820,655	2,062,971.
g. Charitable	3,083,005	4,814,220		7,897,225	130,156.
h. Educational	6,458,945	6,693,735		13,152,680	219,432.
i. Other	20,010,170	17,005,040		37,015,210	612,294.
3. TOTALS	449,085,875	1,026,411,620		1,475,497,495	24,298,395.

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	1,475,497,495
5. Total taxable real estate (from local land book)	12,089,939,335
6. Total taxable and tax exempt real estate (line 4 plus line 5)	13,565,436,830
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	10.9 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

County _____ OF _____ Fairfax _____ IN THE TAX YEAR 19 79
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	212,508,215	399,492,080		612,000,295	9,470,653.34
b. State	18,369,605	50,581,020		68,950,625	1,061,943.17
c. Regional	30,477,780	52,979,445		83,457,225	1,285,494.52
d. Local	169,959,805	597,169,615		767,129,420	11,855,195.41
e. Multiple					
2. Non Governmental					
f. Religious	30,256,885	103,407,110		133,663,995	2,074,547.59
g. Charitable	3,161,305	4,891,510		8,052,815	124,661.77
h. Educational	6,548,100	6,944,155		13,492,255	211,638.18
i. Other	22,127,380	19,772,000		41,899,380	651,782.46
3. TOTALS	493,409,075	1,235,236,935		1,728,646,010	26,736,224.44

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	1,728,646,010
5. Total taxable real estate (from local land book)	13,922,802,830
6. Total taxable and tax exempt real estate (line 4 plus line 5)	15,651,448,840
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	11 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

FAUQUIER COUNTY OF VIRGINIA IN THE TAX YEAR 19 79
(County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person, or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	4,707,940	30,743,440		35,451,380	170,166.62
b. State	8,840,100	1,516,260		10,356,360	49,710.51
c. Regional	27,600	3,140		30,740	147.55
d. Local	2,762,840	4,259,600		7,022,440	33,707.67
e. Multiple	-0-	-0-		-0-	-0-
2. Non Governmental					
f. Religious	3,333,840	16,531,700		19,865,540	95,354.62
g. Charitable	643,640	1,330,040		1,973,680	9,473.66
h. Educational	2,164,550	18,476,140		20,640,690	99,075.30
i. Other	1,483,220	2,648,920		4,132,140	19,834.26
3. TOTALS	23,963,730	75,509,240		99,472,970	477,470.19

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	99,472,970
5. Total taxable real estate (from local land book)	929,828,860
6. Total taxable and tax exempt real estate (line 4 plus line 5)	1,029,301,830
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	9.66%

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *Alice Jane Childs*
(Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City Franklin **OF** Franklin **IN THE TAX YEAR 19** 78-79
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	158000	2173200		2331200	24477.60
b. State	4100	-		4100	43.05
c. Regional	-	-		-	-
d. Local	1033000	8267300		9300300	97653.15
e. Multiple	-	-		-	-
2. Non Governmental					
f. Religious	163000	4308100		4471100	46946.55
g. Charitable	-	-		-	-
h. Educational	225000	1900000		2125000	22312.50
i. Other	297500	6039520		6337020	66538.71
3. TOTALS	1880600	22688120		24568720	257971.56

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	24568720
5. Total taxable real estate (from local land book)	75474900
6. Total taxable and tax exempt real estate (line 4 plus line 5)	100043620
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	24.6 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) Juanita M. Kelley
 (Commissioner of Revenue or other assessing officer)

APPENDIX H (CONT)

REPORT OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE
 CITY OF FREDERICKSBURG IN THE TAX YEAR 19 76
 (County, City or Town)

NOV 30 1976

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	400,040	386,800	- 0 -	786,840	25,178.88
b. State	1,952,300	11,812,860	- 0 -	13,765,160	440,485.12
c. Regional					
d. Local	2,630,760	3,293,880	- 0 -	5,924,640	189,588.48
e. Multiple	12,000	18,000	- 0 -	30,000	960.00
2. Non Governmental					
f. Religious	604,520	2,290,520	- 0 -	2,895,040	92,641.28
g. Charitable					
h. Educational					
i. Other	719,640	3,828,000	- 0 -	4,547,640	145,524.48
3. TOTALS	6,319,260	21,630,060	- 0 -	27,949,320	894,378.24

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	27,949,320
5. Total taxable real estate (from local landbook)	79,598,807 *
6. Total taxable and tax exempt real estate (line 4 plus line 5)	107,548,127
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	26 %

* Includes public service corporations

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) Alma Latch
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

CITY OF FREDERICKSBURG IN THE TAX YEAR 19 79
(County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	1,103,600	578,000		1,681,600	21,524.48
b. State	4,667,950	29,488,650		34,156,600	437,204.48
c. Regional					
d. Local	5,724,815	7,031,300		12,756,115	163,278.27
e. Multiple	42,000	45,000		87,000	1,113.60
2. Non Governmental					
f. Religious	1,337,675	6,922,000		8,259,675	105,723.84
g. Charitable	995,700	6,901,500		7,897,200	101,084.16
h. Educational					
i. Other	1,113,700	1,332,300		2,446,000	31,308.80
3. TOTALS	14,985,440	52,298,750		67,284,190	861,237.63

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	67,284,190
5. Total taxable real estate (from local land book)	225,847,305*
6. Total taxable and tax exempt real estate (line 4 plus line 5)	293,131,495
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	22.95%

* Does not include Public Service Corporations

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) Alvin L. Tate

(Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

County Henrico OF Henrico IN THE TAX YEAR 19 76
 (County, City or Town)

DEC 06 1976

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	181,480	289,040		470,520	13,177.28
b. State	1,773,420	2,976,560		4,749,980	133,019.23
c. Regional					
d. Local	15,949,960	35,575,700		51,525,660	1,443,310.82
e. Multiple					
2. Non Governmental					
f. Religious	3,472,520	21,625,020		25,097,540	702,985.36
g. Charitable	649,380	1,131,860		1,781,240	49,874.72
h. Educational	265,860	1,228,940		1,494,800	41,854.40
i. Other	923,880	5,897,480		6,821,360	190,998.03
3. TOTALS	23,216,500	68,724,600		91,941,100	2,575,220.89

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	91,941,100
5. Total taxable real estate (from local land book)	776,516,603
6. Total taxable and tax exempt real estate (line 4 plus line 5)	868,457,703
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	10.59 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *[Signature]*
 (Commissioner of Revenue or other assessing officer)
[Signature]

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

Town Herndon OF Herndon IN THE TAX YEAR 19 78
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal					
b. State					
c. Regional					
d. Local	1,758,820	225,010		1,953,830	6,847.04
e. Multiple					
2. Non Governmental					
f. Religious	610,040	1,776,570		2,397,005	8,151.19
g. Charitable					
h. Educational	529,630	2,879,325		3,408,955	11,590.51
i. Other	67,905	225,370		293,275	997.13
3. TOTALS	2,966,395	5,106,275		8,053,065	27,585.87

VALUE	
4. Total tax exempt and tax immune Real Estate (from line 3 above)	8,035,065
5. Total taxable real estate (from local land book)	174,686,535
6. Total taxable and tax exempt real estate (line 4 plus line 5)	182,739,600
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	4.4%

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) Charles A. Walters DIRECTOR OF FINANCE
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

County OF Lancaster IN THE TAX YEAR 19 78
 (County,)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	20,000	97,800		117,800	435.86
b. State	13,000	29,000		42,000	155.40
c. Regional					
d. Local	915,100	3,962,400		4,907,500	18,157.75
e. Multiple					
2. Non Governmental					
f. Religious	592,700	3,164,000		3,756,700	13,899.79
g. Charitable					
h. Educational	257,900	2,124,400		2,382,300	9,924.51
i. Other	454,500	262,900		717,400	2,654.38
3. TOTALS	2,283,200	9,910,500		12,223,700	45,227.69

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	12,223,700
5. Total taxable real estate (from local land book)	252,166,800
6. Total taxable and tax exempt real estate (line 4 plus line 5)	264,390,500
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	.046 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed)
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

COUNTY _____ OF _____ LEE _____ IN THE TAX YEAR 19⁷⁶
 (County, City or Town)

OCT 19 1976

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	4758	1200		5958	595.80
b. State	96546	13884		110430	12892.05
c. Regional	-0-	-0-		-0-	0.00
d. Local	43920	123792		167712	16084.94
e. Multiple	-0-	-0-		-0-	0.00
2. Non Governmental					
f. Religious	53962	355449		409411	41230.32
g. Charitable	1648	6488		8136	862.61
h. Educational	47000	1036308		1083308	108692.37
i. Other	4956	200		5156	506.43
3. TOTALS	252790	1537321		1790111	180864.52

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	1790111
5. Total taxable real estate (from local land book)	7023684
6. Total taxable and tax exempt real estate (line 4 plus line 5)	8813795
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	20 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *Silas H. Glass*
 (Commissioner of Revenue or other assessing officer)

APPENDIX H (con't)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

County Loudoun OF Loudoun IN THE TAX YEAR 1976
 (County, City or Town)

OCT 2 1976

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	\$ 14,871,110	\$33,122,620		\$47,993,730	2,127,852.6
b. State	257,160	1,362,820		1,619,980	38,069.5
c. Regional	775,460	99,320		874,780	20,557.3
d. Local	1,078,350	1,621,988		2,700,338	63,178.1
e. Multiple	3,080			3,080	72.3
2. Non Governmental					
f. Religious	1,613,112	3,030,540		4,643,652	109,126.2
g. Charitable	726,890	1,327,860		2,054,750	48,285.7
h. Educational	4,455,620	20,166,140		24,621,760	578,611.5
i. Other	831,310	2,386,060		3,217,370	75,608.2
3. TOTALS	\$24,612,092	\$63,117,348		\$87,729,440	2,061,643.0

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	87,729,440
5. Total taxable real estate (from local land book)	439,160,930
6. Total taxable and tax exempt real estate (line 4 plus line 5)	526,890,370
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	16.65 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) Lee T. Kizer
 (Commissioner of Revenue or other assessing officer)

APPENDIX H (CON'T)
SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City Lynchburg OF Lynchburg IN THE TAX YEAR 19 77-76
(County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	590,100	2,850,500		3,440,600	46,792.00
b. State	273,900	5,070,000		5,343,900	64,129.40
c. Regional					
d. Local	6,567,710	59,276,600		65,844,310	910,993.94
e. Multiple					
2. Non Governmental					
f. Religious	2,050,800	28,407,012		30,457,812	420,764.56
g. Charitable	1,823,800	7,358,100		9,181,900	126,200.60
h. Educational	1,956,550	38,296,650		40,253,200	562,816.20
i. Other	1,309,000	25,595,300		26,904,300	376,439.20
3. TOTALS	14,571,860	166,854,162		181,426,022	2,508,135.90

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	181,426,022
5. Total taxable real estate (from local land book)	674,268,930
6. Total taxable and tax exempt real estate (line 4 plus line 5)	855,694,952
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	21.21 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *Emerson S. Fencil*
(Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City Lynchburg OF Lynchburg IN THE TAX YEAR 19 78-79
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
Governmental					
a. Federal	703,400	4,308,000		5,011,400	71,663.02
b. State	296,190	5,076,000		5,372,190	76,822.32
c. Regional					
d. Local	6,592,880	65,897,200		72,490,080	1,036,608.14
e. Multiple					
Non Governmental					
f. Religious	2,037,600	28,580,712		30,618,312	437,841.86
g. Charitable	1,806,500	7,369,300		9,165,800	131,070.94
h. Educational	1,496,100	38,264,550		39,760,650	568,577.30
i. Other	1,315,700	27,273,100		28,588,800	408,819.84
TOTALS	14,248,370	176,768,862		191,017,232	2,731,546.42

VALUE	
4. Total tax exempt and tax immune Real Estate (from line 3 above)	191,017,232
5. Total taxable real estate (from local land book)	688,810,720
6. Total taxable and tax exempt real estate (line 4 plus line 5)	879,827,952
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	21.71 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) Emerson S. Poind
 (Commissioner of Revenue or
)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

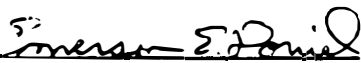
City Lynchburg OF Lynchburg IN THE TAX YEAR 1979-80
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	534,950	5,103,650		5,638,600	68,530.32
b. State	349,770	6,378,350		6,728,120	72,804.60
c. Regional	-	-		-	-
d. Local	7,655,000	85,286,950		92,941,950	1,133,790.58
e. Multiple	-	-		-	-
2. Non Governmental					
f. Religious	2,329,800	34,908,230		37,238,030	455,660.29
g. Charitable	2,034,700	8,919,500		10,954,200	133,483.52
h. Educational	1,997,200	52,784,400		54,781,600	679,032.64
i. Other	1,245,500	34,979,250		36,224,750	448,984.42
3. TOTALS	15,146,920	228,360,330		244,507,250	2,992,286.37

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	244,507,250
5. Total taxable real estate (from local land book)	837,225,180
6. Total taxable and tax exempt real estate (line 4 plus line 5)	1,081,732,430
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	22.60 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

COUNTY OF MIDDLESEX IN THE TAX YEAR 1978
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	-				
b. State	81,600	78,500		160,100	\$ 688.43
c. Regional	27,000	640,050		667,050	2,868.31
d. Local	507,050	3,854,075		4,361,125	18,752.84
e. Multiple	-				
2. Non Governmental					
f. Religious	451,950	3,010,100		3,462,050	14,886.81
g. Charitable	149,700	1,548,150		1,697,850	7,300.75
h. Educational	290,900	2,577,700		2,868,600	12,334.98
i. Other	21,050	53,000		74,050	318.41
3. TOTALS	1,529,250	11,761,575		13,290,825	\$ 57,150.55

VALUE	
4. Total tax exempt and tax immune Real Estate (from line 3 above)	57,150.55
5. Total taxable real estate (from local land book)	905,258.28
6. Total taxable and tax exempt real estate (line 4 plus line 5)	962,408.83
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	.05938 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

Newport News OF Virginia IN THE TAX YEAR 1976-77
 (County, City or Town)


JAN 18 1977

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	24,761,663	71,558,650		96,320,313	2,889,609.39
b. State	4,561,625	17,794,200		22,355,825	670,674.75
c. Regional					
d. Local	28,832,700	59,993,200		88,825,900	2,664,777.00
e. Multiple					
2. Non Governmental					
f. Religious	3,606,550	22,059,765		25,666,315	769,989.45
g. Charitable	342,500	672,750		1,015,250	30,457.50
h. Educational					
i. Other	3,192,450	17,934,700		21,127,150	633,814.50
3. TOTALS	65,297,488	90,013,265		255,310,753	7,659,322.59

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	255,310,753
5. Total taxable real estate (from local land book)	775,726,100
6. Total taxable and tax exempt real estate (line 4 plus line 5)	1,031,036,853
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	.25 % 24.8

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
 (Commissioner of Revenue or other assessing officer)

APPENDIX H (con't)
SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

NORFOLK OF VIRGINIA IN THE TAX YEAR 1976-77
(County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person, or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	\$43,022,060	\$484,130,300		\$527,152,360	\$14,233,113
b. State	922,375	13,747,950		14,670,325	396,098
c. Regional					
d. Local	20,937,715	127,641,630		148,597,345	4,011,642
e. Multiple N.R.H.A.	10,626,470	35,523,065		46,149,535	1,246,037
2. Non Governmental					
f. Religious & Fraternal Organizations	6,246,570	54,346,740		60,593,310	1,636,019
g. Charitable	(Included under Religious (f)).				
h. Educational	(Included under Local (d)).				
i. Other*	27,858,075	83,966,190		111,824,265	3,019,255
3. TOTALS	\$109,613,265	\$799,355,875		\$908,969,140	\$24,542,164

*(i) Includes Hospitals, Port Authority, and Old Dominion University.

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	908,969,140
5. Total taxable real estate (from local land book)	1,093,652,217
6. Total taxable and tax exempt real estate (line 4 plus line 5)	2,002,621,357**
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	45.4 %

**All property assessed at 60% of Fair Market Value. Will be at 100% of FMV as of July 1, 1977.

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) Sam T. Borfield
(Commissioner of Revenue or other assessing officer)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	642,400	349,400		991,800	4,463.10
b. State	588,900	2,056,500		2,645,400	11,904.30
c. Regional					
d. Local	2,060,400	14,464,300		16,524,700	74,361.15
e. Multiple					
2. Non Governmental					
f. Religious	714,700	5,933,110		6,647,810	29,915.15
g. Charitable	10,500	55,600		66,100	297.45
h. Educational	97,600	560,700		658,300	2,962.35
i. Other	481,600	1,054,000		1,535,600	6,910.20
3. TOTALS	4,596,100	24,473,610		29,069,710	130,813.70



	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	29,069,710
5. Total taxable real estate (from local land book)	388,851,600
6. Total taxable and tax exempt real estate (line 4 plus line 5)	417,921,310
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	7 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *[Signature]*
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE


City Poquoson OF Poquoson IN THE TAX YEAR 19 79
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	150,000	-0-	-0-	\$150,000	1,155.00
b. State	21,500	-0-	-0-	21,500	165.55
c. Regional	-0-	-0-	-0-	-0-	-0-
d. Local	372,300	5,157,800	-0-	5,530,100	42,581.77
e. Multiple	-0-	-0-	-0-	-0-	-0-
2. Non Governmental					
f. Religious	251,700	1,944,300	-0-	2,196,000	16,909.20
g. Charitable	37,000	167,400	-0-	204,400	1,573.88
h. Educational	-0-	-0-	-0-	-0-	-0-
i. Other	26,500	22,300	-0-	48,800	375.76
3. TOTALS	859,000	7,291,800	-0-	8,150,800	62,761.16

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	8,150,800
5. Total taxable real estate (from local land book)	126,849,659
6. Total taxable and tax exempt real estate (line 4 plus line 5)	135,000,459
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	6 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
 Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City Radford OF Radford IN THE TAX YEAR 19 78
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	42,000	265,800		307,800	\$ 3,385.80
b. State	9,500			9,500	104.50
c. Regional	0			0	
d. Local	1,682,765	4,762,012		6,444,777	70,892.55
e. Multiple	0			0	
2. Non Governmental					
f. Religious	1,058,710	6,734,833		7,793,543	85,728.97
g. Charitable	0			0	
h. Educational	3,830,100	39,981,126		43,811,226	481,923.49
i. Other	262,000	10,301,500		10,563,500	116,198.50
3. TOTALS	6,885,075	62,045,271		68,930,346	\$ 758,233.81

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	68,930,346
5. Total taxable real estate (from local land book)	106,569,136
6. Total taxable and tax exempt real estate (line 4 plus line 5)	175,499,482
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	39 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) Mary C. Fedigo
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City OF Radford IN THE TAX YEAR 1979
(County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	42,000	265,800		307,800	3,385.80
b. State	9,500			9,500	104.50
c. Regional	0	0		0	
d. Local	1,778,020	5,036,000		6,814,020	74,954.22
e. Multiple	0	0		0	
2. Non Governmental					
f. Religious	1,059,010	6,827,830		7,886,840	86,755.24
g. Charitable	0	0		0	
h. Educational	3,769,100	40,751,920		44,521,020	489,731.22
i. Other	262,000	10,301,500		10,563,500	116,198.50
3. TOTALS	6,919,630	63,183,050		70,102,680	771,129.48

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	70,102,680
5. Total taxable real estate (from local land book)	109,247,103
6. Total taxable and tax exempt real estate (line 4 plus line 5)	179,349,783
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	39 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *Ray C. Sedign*
(Commissioner of Revenue or other assessing officer)

NOV 01 1976

APPENDIX H (con't)
SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

CITY OF RICHMOND IN THE TAX YEAR 1976
(County, City or Town)

NOTE: Current data processing programs for tax exempt property recapitulations give total assessment only. Land and building assessments will be reported separately in 1977.

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal				21,220,800	388,340.64
b. State				200,197,320	3,663,610.96
c. Regional				619,600	11,338.63
d. Local				263,728,220	4,826,226.43
e. Multiple					
2. Non Governmental					
f. Religious				119,124,840	2,179,984.57
g. Charitable				12,163,520	222,592.42
* h. Educational					
i. Other				34,908,910	638,833.05
3. TOTALS				651,963,210	11,930,926.75

* Our Classification of "Educational" currently includes governmental and non-governmental properties (religious). Breakdown as required on this form will be available when reporting the 1977 values.

VALUE	
4. Total tax exempt and tax immune Real Estate (from line 3 above)	651,963,210
5. Total taxable real estate (from local land book) SCC not included	2,370,589,990
6. Total taxable and tax exempt real estate (line 4 plus line 5)	3,022,553,200
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	21.57%

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed)

[Signature]
(Commissioner of Revenue or other assessing officer)

Assessor of Real Estate

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

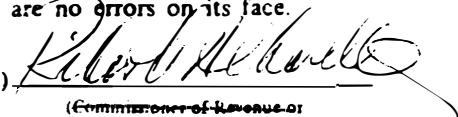
City Richmond OF Richmond IN THE TAX YEAR 19 78
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements, also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	3,887,600	17,363,000		21,250,600	371,885.50
b. State	45,976,210	169,165,410		215,141,620	3,764,978.37
c. Regional	97,100	519,500		616,600	10,790.50
d. Local	69,235,090	211,304,140		280,539,230	4,909,436.75
e. Multiple					
2. Non Governmental					
f. Religious	14,733,650	58,245,700		72,979,350	1,277,138.63
g. Charitable	1,328,900	3,600,800		4,929,700	86,269.75
h. Educational	9,683,550	60,932,500		70,616,050	1,235,780.88
i. Other	12,081,080	31,803,100		43,884,180	767,973.16
3. TOTALS	157,023,180	552,934,150		709,957,330	12,424,253.54

VALUE	
4. Total tax exempt and tax immune Real Estate (from line 3 above)	709,957,330
5. Total taxable real estate (from local land book)	2,718,199,430
6. Total taxable and tax exempt real estate (line 4 plus line 5)	3,428,156,760
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	20.71%

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
 (Commissioner of Revenue or
 Assessor of Real Estate)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

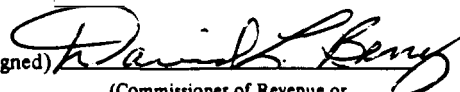
County Rockingham **OF** Rockingham **IN THE TAX YEAR 19** 79
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	\$5,938,450	\$551,670	-	\$6,490,120	\$29,854.55
b. State	330,900	829,890	-	1,160,790	5,339.63
c. Regional	301,000	18,647,530	-	18,948,530	87,163.24
d. Local	3,166,020	8,579,400	-	11,745,420	54,028.93
e. Multiple	2,600	-	-	2,600	11.96
2. Non Governmental					
f. Religious	\$5,567,690	\$28,155,810	-	\$33,723,500	\$155,128.10
g. Charitable	299,420	738,970	-	1,038,390	4,776.59
h. Educational	3,645,600	49,641,600	-	53,287,200	245,121.12
i. Other	564,880	465,580	-	1,030,460	4,740.12
3. TOTALS	\$19,816,560	\$107,610,450	-	\$127,427,010	\$586,164.24

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	\$127,427,010
* 5. Total taxable real estate (from local land book)	\$969,549,860
6. Total taxable and tax exempt real estate (line 4 plus line 5)	1,096,976,870
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	12 %

*Does not include Public Service Property Value
 Value shown is "Fair Market Value" not use value
 Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
 (Commissioner of Revenue or other assessing officer)

APPENDIX H (con't)
SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City Salem OF Salem IN THE TAX YEAR 19 76
(County, City or Town)

OCT 18 1976

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	910,900	9,280,550		10,191,450	132,488.85
b. State	424,300	801,000		1,225,300	15,928.90
c. Regional					
d. Local	3,654,400	5,248,200		8,902,600	115,733.80
e. Multiple					
2. Non Governmental					
f. Religious	1,090,900	7,724,700		8,815,600	114,602.80
g. Charitable	1,040,200	2,501,400		3,541,600	46,040.80
h. Educational	2,106,200	14,179,100		16,285,300	211,708.90
i. Other	380,900	465,400		846,300	11,001.90
3. TOTALS	9,607,800	40,200,350		49,808,150	647,505.95

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	49,808,150
5. Total taxable real estate (from local land book)	276,496,080
6. Total taxable and tax exempt real estate (line 4 plus line 5)	326,304,230
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	15.26 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) D. E. Smith
(Commissioner of Revenue or other assessing officer)

APPENDIX H (CONT.)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

CITY OF SALEM IN THE TAX YEAR 19 78
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	910,900	17,594,400	-0-	18,505,300	240,568.90
b. State	458,500	843,400	-0-	1,301,900	16,924.70
c. Regional	-0-	-0-	-0-	-0-	-0-
d. Local	3,276,300	4,841,900	-0-	8,118,200	105,536.60
e. Multiple RO. Co.	665,300	802,000	-0-	1,467,300	19,074.90
2. Non Governmental					
f. Religious	1,288,200	7,849,100	-0-	9,137,300	118,784.90
g. Charitable	1,163,500	2,492,400	-0-	3,655,900	47,526.70
h. Educational	2,623,900	22,374,300	-0-	24,998,200	324,976.60
i. Other	380,900	465,400	-0-	846,300	11,001.90
3. TOTALS	10,767,500	57,262,900	-0-	68,030,400	884,395.20

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	68,030,400
5. Total taxable real estate (from local land book)	306,989,440
6. Total taxable and tax exempt real estate (line 4 plus line 5)	375,019,840
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	18.14 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) B. E. SAUL B. E. SAUL
 REAL ESTATE ASSESSOR
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

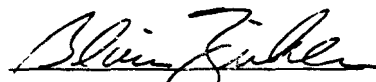
County OF Shenandoah IN THE TAX YEAR 19 79
 (County, ~~00/00/00~~)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune @ .40 per hundred
1. Governmental					
a. Federal	27,101,600.	519,700.	0	27,621,300.	\$110,485.20
b. State	338,400.	1,345,800.	0	1,684,200.	\$ 6,736.80
c. Regional	18,000.	183,000.	0	201,000.	\$ 804.00
d. Local	1,936,000.	19,494,000.	0	21,430,000.	\$ 85,720.00
e. Multiple	0	0	0	0	\$ 0
2. Non Governmental					
f. Religious	2,307,200.	15,775,000.	0	18,082,200.	\$ 72,328.80
g. Charitable	40,000.	142,800.	0	182,800.	\$ 731.20
h. Educational	1,174,900.	8,973,500.	0	10,148,400.	\$ 40,593.60
i. Other	601,200.	4,977,700.	0	5,578,900.	\$ 22,315.60
3. TOTALS	33,517,300.	51,411,500.	0	84,928,800.	\$339,715.20

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	\$ 84,928,800.
5. Total taxable real estate (from local land book)	\$645,387,300.
6. Total taxable and tax exempt real estate (line 4 plus line 5)	\$730,316,100.
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	11.6 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) 
 (Commissioner of Revenue or other assessing officer)

City South Boston OF South Boston IN THE TAX YEAR 19 77
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	15,060	119,460		134,520	1,412.46
b. State	14,260			14,260	119.73
c. Regional					
d. Local	482,460	2,785,440		3,267,900	34,312.95
e. Multiple					
2. Non Governmental					
f. Religious	225,260	2,335,960		2,561,220	26,892.81
g. Charitable	24,140	129,920		154,060	1,617.63
h. Educational	104,570	1,493,320		1,597,890	16,777.84
i. Other	190,080	2,353,920		2,544,000	26,712.00
3. TOTALS	1,055,830	9,218,020		10,273,850	107,875.42

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	10,273,850
5. Total taxable real estate (from local land book)	60,926,684
6. Total taxable and tax exempt real estate (line 4 plus line 5)	71,200,534
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	14.43%

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *Shirley A. Powell*
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City South Boston OF South Boston IN THE TAX YEAR 19 78
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
Governmental					
a. Federal	17,100	134,460		151,560	1,591.38
b. State	14,260			14,260	149.73
c. Regional					
d. Local	506,740	2,828,300		3,335,040	35,017.92
e. Multiple					
Non Governmental					
f. Religious	239,520	2,362,960		2,602,480	27,326.04
g. Charitable	24,140	129,920		154,060	1,617.63
h. Educational	109,070	1,493,320		1,602,390	16,825.09
i. Other	190,080	2,353,920		2,544,000	26,712.00
TOTALS	1,100,910	9,302,880		10,403,790	109,239.79

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	10,403,790
5. Total taxable real estate (from local land book)	62,417,876
6. Total taxable and tax exempt real estate (line 4 plus line 5)	72,821,666
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	14.29 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *Shirley A. P...*

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

1975

City OF Virginia Beach IN THE TAX YEAR 19 75
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	122,715,930	337,966,402		460,682,332	6,687,714.68
b. State	57,220,666	2,945,536		60,166,202	867,898.90
c. Regional	4,297,742	75,435		4,373,177	63,219.12
d. Local	25,802,979	56,790,723		82,593,702	1,190,434.90
e. Multiple					
2. Non Governmental					
f. Religious	4,945,476	20,032,979		24,978,455	364,003.28
g. Charitable	363,365	694,560		1,057,925	15,200.60
h. Educational	2,171,774	4,416,617		6,588,391	95,531.70
i. Other	1,578,299	29,059,460		30,637,759	444,593.88
3. TOTALS	219,096,231	451,981,712		671,077,943	9,728,605.96

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	671,077,943
5. Total taxable real estate (from local land book)	1,776,608,621
6. Total taxable and tax exempt real estate (line 4 plus line 5)	2,447,687,634
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	27%

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *W. L. ...*
 (Commissioner of Revenue or other assessing officer)

SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City Virginia Beach OF Virginia Beach IN THE TAX YEAR 1977/78
 (County, City or Town)

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	198,975,711	555,799,556		754,775,267	6,558,435.42
b. State	95,359,541	10,031,492		105,391,033	912,539.64
c. Regional	4,564,365	35,892,344		40,456,709	351,960.32
d. Local	36,319,263	29,896,400		66,215,663	575,511.50
e. Multiple	217,758	446,990		664,748	5,776.30
2. Non Governmental					
f. Religious	9,433,643	36,382,735		45,816,378	397,876.50
g. Charitable	1,119,495	460,364		1,579,859	13,744.80
h. Educational	16,806,139	100,404,802		117,210,941	1,019,366.72
i. Other	1,754,941	15,238,980		16,993,921	147,838.86
3. TOTALS	364,550,856	784,553,663		1,149,104,519	9,983,052.06

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	1,149,104,519
5. Total taxable real estate (from local land book)	3,191,715,649
6. Total taxable and tax exempt real estate (line 4 plus line 5)	4,340,820,168
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	26 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) *Charles W. ...*
 (Commissioner of Revenue or other assessing officer)

APPENDIX H - LOCAL
SUMMARY OF TAX EXEMPT AND TAX IMMUNE REAL PROPERTY IN THE

City of Waynesboro IN THE TAX YEAR 1976
(County, City or Town)

OCT 18 1976

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	27,720	51,502	--	79,222	3,763.05
b. State					
c. Regional	--	--	--	--	--
d. Local	598,983	3,206,775		3,805,758	180,773.68
e. Multiple					
2. Non Governmental					
f. Religious	235,268	1,814,351	--	2,049,619	97,356.98
g. Charitable	15,433	94,677	--	110,110	5,230.24
h. Educational	10,538	110,000	--	120,538	5,725.56
i. Other	50,886	1,082,323	--	1,133,209	53,827.43
3. TOTALS	938,828	6,359,628		7,298,456	346,676.94

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	7,298,456
5. Total taxable real estate (from local land book)	44,382,679
6. Total taxable and tax exempt real estate (line 4 plus line 5)	51,681,135
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	14.12 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) Kenneth L. Proctor
(Commissioner of Revenue or other assessing officer)

APPENDIX H (con't)
 City OF Williamsburg IN THE TAX YEAR 1977
 (County, City or Town)

CORRECTED - 10/10/1977

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person, or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements, also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	37,100	61,100		98,200	687.10
b. State	7,797,200	40,305,900		48,103,100	336,721.70
c. Regional					
d. Local	2,463,100	1,451,300		3,914,400	27,400.80
e. Multiple	415,700	469,500		885,200	6,196.40
2. Non Governmental					
f. Religious	1,391,700	5,277,800		6,669,500	46,686.50
g. Charitable	423,200	2,648,700		3,071,900	21,503.30
h. Educational	5,117,450	10,276,350		15,393,800	107,756.60
i. Other					
3. TOTALS	17,645,450	60,490,650		78,136,100	516,952.70

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	78,136,100
5. Total taxable real estate (from local land book)	191,682,200
6. Total taxable and tax exempt real estate (line 4 plus line 5)	269,818,300
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	29 %

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.

(signed) J. Powell P. Reynolds
 (Commissioner of Revenue or other assessing officer)

APPENDIX A (CONT.)
City OF Winchester IN THE TAX YEAR 1977
 (County, City or Town)

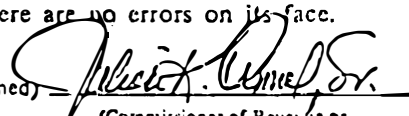
Consolidated Copy
 November 28, 1977

Exempt or Immune Classification	Value of land or lot and standing timber trees owned by the same person; or value of land or lot exclusive of standing timber trees not owned by the owner of the land or lot	Value of buildings and improvements	Value of standing timber trees owned by OTHERS than the owners of the land or lot	Total value of land or lot and standing timber trees owned by the owners of the land or lot, buildings and improvements; also standing timber trees owned by OTHERS than the owners of the land or lot	Tax which would be due if not tax exempt or tax immune
1. Governmental					
a. Federal	220,075.	1,422,575.		1,642,650.	21,354.45
b. State	200,725.	355,700.		556,425.	7,233.53
c. Regional					
d. Local	7,070,225.	21,945,750.		29,015,975.	377,207.68
e. Multiple	19,500.	638,950.		658,450.	8,559.85
2. Non Governmental					
f. Religious	1,129,325.	9,336,900.		10,466,225.	136,060.93
g. Charitable	417,150.	9,337,700.		9,754,850.	126,813.05
h. Educational	672,225.	4,086,425.		4,758,650.	61,862.45
i. Other	1,185,425.	1,771,125.		2,956,550.	38,435.15
3. TOTALS	10,914,650.	48,895,125.		59,809,775.	777,527.09

	VALUE
4. Total tax exempt and tax immune Real Estate (from line 3 above)	59,809,775.
5. Total taxable real estate (from local land book)	273,105,154.
6. Total taxable and tax exempt real estate (line 4 plus line 5)	332,914,929.
7. Percentage tax exempt and tax immune real estate represents in relation to all real estate (line 4 divided by line 6)	18%

Section 58-14.1 of the 1950 Code of Virginia as amended requires the local assessing officer to publish this information annually and file a copy of this form with the Department of Taxation.

I hereby certify that the information appearing on this form is true and correct to the best of my ability and there are no errors on its face.


 (signed) _____
 (Commissioner of Revenue or other assessing officer)

APPENDIX B

A BILL to amend the Code of Virginia by adding sections numbered 58-12.108 through 58-12.118, and to repeal §§ 58-12 through 58-12.107 of the Code of Virginia, the added and repealed sections relating to property exempt from local taxation.

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding sections numbered 58-12.108 through 58-12.118 as follows:

§ 58-12.108. Purpose.—It is the intent of the General Assembly of Virginia and shall be the policy of the Commonwealth that beginning on and after July one, nineteen hundred eighty, any and all exemptions of property from taxation shall be strictly construed.

§ 58-12.109. Property of the Commonwealth.—Property owned directly or indirectly by the Commonwealth or any political subdivision thereof, and obligations of the Commonwealth or any political subdivision thereof are hereby exempt from local property taxation pursuant to the provisions of Article X, § 6 (1) of the Constitution of Virginia.

§ 58-12.110. Property of churches or religious bodies.—Real estate and personal property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers is hereby exempt from local property taxation pursuant to the provisions of Article X, § 6 (2) of the Constitution of Virginia. Churches and religious associations or denominations which are non-profit and contribute substantially to the benefit of the general public are hereby classified as benevolent organizations within the context of Article X, § 6(a)(6) of the Constitution of Virginia and property owned by such organizations, or duly designated ecclesiastical officers thereof, and used for religious, charitable or educational purposes is exempt from local property taxation.

§ 58-12.111. Certain land inundated by water.—All land subject to a recorded perpetual easement permitting inundation by water may be exempted from real property taxation by the governing body of any county, city or town.

§ 58-12.112. Burying grounds.—Real estate used for private or public burying grounds or cemeteries and operated not for profit is hereby exempt from local property taxation pursuant to the provisions of Article X, § 6 (3) of the Constitution of Virginia.

§ 58-12.113. Property of certain educational institutions.—Property, including a leasehold, owned by a non-profit college or other institution of learning, (i) employing a professionally-trained faculty, (ii) enrolling and graduating students on the basis of academic achievement, (iii) prescribing courses of study, and (iv) providing instruction at regular intervals over a reasonable period of time, is hereby exempt from local property taxation pursuant to the provisions of Article X, § 6 (4) of the Constitution of Virginia. For the purposes of this section, a nonpublic kindergarten or nursery school, meeting the standards as may be established and amended by the State Board of Education pursuant to § 22-21, shall be considered an institution of learning.

§ 58-12.114. Property of certain libraries.—Property owned by public libraries and used primarily for literary purposes or purposes incidental thereto is hereby exempt from local property taxation pursuant to the provisions of Article X, § 6 (4) of the Constitution of Virginia.

§ 54-12.115. Properties exempt from taxation by classification.—A. Volunteer fire departments; volunteer rescue squads; parks or playgrounds held by trustees for the perpetual use of the general public; law libraries of local bar associations when the same are used or are available for use by a State court or courts or the judge or judges thereof; medical libraries of local medical associations when the same are used or are available for use by State health officials; incorporated alumni associations of colleges or other institutions of learning; charitable foundations, the income from which is used or donated exclusively for use in Virginia for literary, scientific or educational purposes; orphan or other asylums; reformatories; hospitals; nunneries; societies for prevention of cruelty to animals; YMCA and YWCA; Boys Clubs and Girls Clubs; Boy Scouts and Girl Scouts; posts of the American Legion; United Spanish War Veterans; Fleet Reserve Association; Veterans of

Foreign Wars; Disabled American Veterans; Veterans of World War I, U.S.A., Inc. and Auxiliaries thereof; Home Demonstration Clubs; 4-H Clubs; Future Farmers of America, Inc.; Ruritan National; Red Cross; National Audobon Society; Future Homemakers of America; which are non-profit and contribute substantially to the benefit of the general public and which meet the criteria of Subsection B. are hereby individually classified as benevolent organizations within the context of Article X, § 6 (a) (6) of the Constitution of Virginia.

B. Property owned by such organizations as set forth in subsection A shall be exempt from local property taxation upon the adoption of a resolution by the governing body of the county, city or town wherein such property to be exempted is situate stating that all the restrictions and conditions of subsection C are satisfied. At least ten days notice of the time and place of such hearing shall be published in a newspaper of general circulation in the county, city or town and all citizens of the county, city or town testifying as to possible violations of the restrictions or conditions shall have an opportunity to be heard.

C. Restrictions and conditions.—(1) The organization is exempt from taxation pursuant to § 501 (c) (3), (4), (5), (10), (13) or (19) of the Internal Revenue Code of 1954, as amended;

(2) No current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Alcoholic Beverage Control Board to such organization, for use on such property, except for licenses granted pursuant to § 4-25(h)(6);

(3) No director or officer of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services which such director or officer actually renders;

(4) That no part of the net earnings of such organization inures to the benefit of any individual, and that a significant portion of the service provided by such organization is generated by funds received from donations, contributions or local, state or federal grants. As used in this subsection, donations shall include the providing of personal services or the contribution of in kind or other material services;

(5) That the organization provides services for the common good of the citizens of the county, city or town; and

(6) That no substantial part of the activities of the organization involves carrying on propaganda, or otherwise attempting, to influence legislation and that the organization does not participate in, or intervene in, any political campaign on behalf of any candidate for public office.

D. It shall be the responsibility of the commissioner of the revenue or other assessing officer to disallow the property exemption provided by this section if such officer shall determine that any of the conditions or restrictions of Subsection B. have been violated after such property is exempted from taxation.

§ 58-12.116. Property exempt from taxation by designation.—A. The General Assembly, upon a three-fourths vote of the members elected to each house, may, by general law, designate property which is used for (1) charitable, (2) benevolent, (3) historical or cultural, (4) patriotic, or (5) public park and playground, purposes as exempt from local property taxation pursuant to Article X, § 6 (6) of the Constitution of Virginia if the conditions and restrictions set forth in § 58-12.115 C (1) through (6) are satisfied. As a further condition to such exemption, the local governing body of the county, city or town, wherein such property to be exempted is situate, must have adopted, prior to General Assembly consideration of the issue, a resolution stating that such exemption is in the best interest of the citizens of the county, city or town. The resolution shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. At least ten days notice of the time and place of such hearing shall be published in a newspaper of general circulation in the county, city or town.

B. Exemptions granted by general law pursuant to Subsection A. hereof shall be applicable for such designated property from the date of enactment for the period of years prescribed below at which time such law shall expire; provided, however, such law may be reenacted for successive like year periods if all conditions and restrictions applicable to the organization pursuant to this section have been satisfied.

1. Charitable purposes - five years for first enactment and ten years for successive reenactments thereafter,

2. Benevolent purposes - five years for first enactment and ten years for successive reenactments thereafter,

3. Historical or cultural purposes - fifteen years

4. Patriotic purposes - fifteen years

5. Public park and playground purposes - ten years

§ 58-12.117. Registration with Division of Legislative Services by certain exempt organization.—
A. All organizations exempt from taxation pursuant to § 58-12.116 shall, no later than July one of the year preceding the expiration date of such exemption, file with the Division of Legislative Services a statement setting forth the full name of the organization, its current mailing address, the date the property exemption began, and the date such exemption will expire. In addition such statement shall include, for the immediately preceding two-year period, the salary of the four highest paid employees of the organization, any and all fees, non-vouchered expenses, or other remuneration paid to the directors and officers of such organization, and a statement setting forth the date, place traveled, and the reasons therefor of any travel conducted outside the Commonwealth by any director or officer who was reimbursed for such travel by the exempt organization.

B. On or not more than three days before or after June one of each year, beginning in the year nineteen hundred eighty-five, the Division will have published in every daily newspaper in the State the following notice:

TO: ORGANIZATIONS OWNING PROPERTY EXEMPT FROM REAL PROPERTY TAXATION

TAKE NOTICE: THAT CERTAIN ORGANIZATIONS MAY BE REQUIRED TO FILE SUCH INFORMATION SET FORTH IN § 58-12.117 CODE OF VIRGINIA WITH THE DIVISION OF LEGISLATIVE SERVICES BY JULY ONE. FORMS ARE AVAILABLE AT THE DIVISION OFFICE, 910 CAPITOL STREET, RICHMOND.

C. The failure of an organization to file the information required by subsection A, shall not in and of itself be construed to terminate any exemption granted heretofore.

§ 58-12.118. "Taxation" as used in §§ 58-12.108 through 58-12.117.—The word "taxation" as used in §§ 58-12.108 through 58-12.117 shall not be construed to include assessments for local improvements provided for in Article 2 of Chapter 20 of Title 15, Article 2 (§ 15.1-239 et seq.) of Chapter 7 of Title 15.1, Article 3 (§§ 15.1-850, 15.1-851) of Chapter 18 of Title 15.1 of this Code or the charter of any city or town.

2. That the following organizations are hereby designated pursuant to § 58-12.116 as charitable organizations and the property owned and used by such organizations exclusively for charitable purposes is hereby exempt from local property taxation:

Vinson Hall Corporation; FEA Retirement Housing Corporation; Beth Shalom Homes; York County Volunteer Association; Westminster-Canterbury Corp., Richmond; Virginia Baptist Homes; Virginia Diocesan Homes Incorporated, Alexandria; Sheltered Homes of Alexandria; Waynesboro Area Associated Retarded Citizens; M.A.R.C. Workshop; National Council of Jewish Women; Lewinsville Retirement Residence; Happy Acres Foundation; Franklin County Sheltered Workshops; Franklin County Association of Retarded Citizens; Tidewater Intergroup Service Center Incorporated; Rockingham-Harrisonburg Halfway House; Madison House; Valley Workshops; Shenandoah Fellowship Foundation; Rappahannock Area Agency on Aging; Goodwill Industries of Tenna; TWIG Auxiliary, Alexandria Hospital; William Byrd Community House; Richmond Area Association for Retarded Children; Westminster-Canterbury of Lynchburg, Inc.; Old Dominion Eye Bank; Old Newberne Foundation; Virginia Home for Incurables; Women's Home, Incorporated, Arlington; Floyd-Montgomery-Radford Shelter Home; Beth Shalom Housing Corporation; New River Valley Workshop, Inc.; Big Stone Gap Housing Corporation.

3. That the following organizations are hereby designated pursuant to § 58-12.116 as benevolent organizations and the property owned and used by such organizations exclusively for benevolent purposes is hereby exempt from local property taxation:

Garden Club of Virginia; George Mason University Foundation; Glenwood Race Course at Middleburg; Civitan Recreation Club of Alexandria; Rudolph Steiner School; Alexandria Community Y; Richmond Council of Garden Clubs; West End Community Center; Tuckahoe Little League; Father McDonald Columbian Center; Sun Ray Parent-Teachers Association; Sun Ray Farmers Association; Charles City County Civic League; East End Community Center; Beach Community Grange; Woodpecker Grange; Upper Pohick Community League; Greenbriar Civic Association; Price Forks Chapter, Virginia State Grange; New London Community House; People-to-People Health Foundation:

and the following organizations located in Henrico County: Avalon Recreation Association, Incorporated; Canterbury Area Association; Chamberlayne Recreation Association; Chestnut Oaks Recreation Association; Farmington Recreation Association; Glen Allen Youth Center, Incorporated; Highland Springs Community Center, Incorporated; Hungary Creek Recreation Association, Incorporated; Huntington Civic Association, Incorporated; Hunton Civic and Recreation Association; Kanawha Recreation Association; Longdale Recreation Association, Incorporated; North Chamberlayne Civic Association, Incorporated; Recreational Association of Fairfield; Richmond Heights Civic Association; Ridgetop Recreation Association, Incorporated; Springdale Civic Center; Three Chopt Recreation Association; Tuckahoe Village Recreation Association; Varina Recreation, Incorporated; Windsor Club of Elko, Incorporated; Recreation Center; Woodman Civic Association; Ziontown Club; Southwest Development Corporation; Hampton Roads Power Squadron, Inc.; Virginia Council on Social Welfare; Richmond Community Senior Center, Inc.; Bethlehem Center; South-Eastern Organ Procurement Foundation; Greater Southeast Development Corporation; and Vocational Industrial Clubs of America, Inc.

4. That the following organizations are hereby designated pursuant to § 58-12.116 as historical or cultural organizations and the property owned and used by such organizations exclusively for historical or cultural purposes is hereby exempt from local property taxation:

Association for Preservation of Virginia Antiquities; Association for Preservation of Petersburg Antiquities; Historic Richmond Foundation; Confederate Memorial Literary Society; Mt. Vernon Ladies Association of the Union; Virginia Historical Society; T. J. Memorial Foundation; Patrick Henry Memorial Foundation; Stonewall Jackson Memorial, Incorporated; George Washington's Boyhood Home Restoration; Manassas Battlefield Confederate Park, Incorporated; Robert E. Lee Memorial Foundation; Memorial Foundation of the Germanna Colonies in Virginia; Lynchburg Fine Arts Centers, Incorporated; Norfolk Historic Foundation; National Trust for Historic Preservation; Historic Alexandria Foundation; Lynchburg Historical Foundation; Colonial Williamsburg; Waterford Foundation; Historic Fredericksburg; Clarke County Historical Association; Westmoreland Davis Foundation; Ashland War Memorial; Childrens Theater of Richmond; Historic Hopewell; Temple Foundation; Fellowship Square Foundation; Chesapeake Bay Foundation; Hopkins House Association; Academy of Music Theater; Historic Gordonsville; Historic Petersburg; Peninsula Nature and Science Center; American Horticulture Society; Lee-Fendall House; Southampton County Historical Society; Augusta Agricultural Industrial Exposition; Peninsula Arts Association; Southside Virginia Railroad Society; Town Hall Levy Opera House Foundation; Heritage Association; Winchester Little Theater, Incorporated; Loundoun Restoration and Preservation Society; Fairfax Old Town Hall; Historic Pocahontas, Incorporated; Virginia Trust for Historic Preservation; Kinsale Foundation; and Williamsburg Players, Inc.

5. That the following organizations are hereby designated pursuant to § 58-12.116 as patriotic organizations and the property owned and used by such organization exclusively for patriotic purposes is hereby exempt from local property taxation:

The Society of Cincinnati in the State of Virginia; the Virginia Division United Daughters of the Confederacy; the General Organization of the United Daughters of the Confederacy; Auxiliaries of the Veterans of World War I, USA, Incorporated; Daughters of America, Virginia Division; Sons of Confederate Veterans; Property of the Marine Corps League; and National Center for State Courts.

6. That the following organizations are hereby designated pursuant to § 58-12.116 as public park and playground organizations and the property owned and used by such organizations exclusively for public park and playground purposes is hereby exempt from local property taxation:

Lovettsville Game Protective Association; Potomac Appalachian Trail Club; Nature Conservancy; Forest Recreation Center, Incorporated; and River's Edge Civic Association.

7. That §§ 58-12 through 58-12.107 of the Code of Virginia are repealed.

APPENDIX C

A BILL to amend the Code of Virginia by adding a section numbered 30-19.04, requiring certain information before legislative designation of properties exempt from taxation.

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 30-19.04 as follows:

§ 30-19.04. Legislative designation of associations, organizations, etc. exempt from taxation; requirements therefor.—A. When any legislation involving the designation of property to be exempted from taxation pursuant to Article X, Section 6(a)(6) is referred to a committee of the General Assembly, the chairman of the committee shall require, prior to consideration by the committee of the legislation, a resolution adopted, in accordance with the requirements of subsection B., by the governing body of the county, city or town wherein such property is situated supporting such exemption or evidence that a formal and timely request has been made to the governing body of such county, city or town for the adoption of such resolution and the governing body thereof has failed to act on the request or otherwise refused to adopt such a resolution.

B. The resolution required by subsection A. shall be adopted only after holding a public hearing with respect thereto, at which citizens shall have an opportunity to be heard. At least ten days' notice of the time and place of such hearing shall be published in a newspaper of general circulation in the county, city or town. Before adopting any such resolution the governing body shall consider the following questions:

1. Whether the organization is exempt from taxation pursuant to § 501(c) of the Internal Revenue Code of 1954;

2. Whether a current annual alcoholic beverage license for serving alcoholic beverages has been issued by the Alcoholic Beverage Control Board to such organization, for use on such property;

3. Whether any director or officer of the organization is paid compensation in excess of a reasonable allowance for salaries or other compensation for personal services which such director or officer actually renders;

4. Whether any part of the net earnings of such organization inures to the benefit of any individual, and whether any significant portion of the service provided by such organization is generated by funds received from donations, contributions or local, State or federal grants. As used in this subsection, donations shall include the providing of personal services or the contribution of in kind or other material services;

5. Whether the organization provides services for the common good of the public;

6. Whether a substantial part of the activities of the organization involves carrying on propaganda, or otherwise attempting, to influence legislation and whether the organization participates in, or intervenes in, any political campaign on behalf of any candidate for public office; and

7. Any other criteria, facts and circumstances which the governing body deems pertinent to the adoption of such resolution.

C. Any resolution adopted pursuant to this section shall state therein that the provisions of subsection B. have been examined and considered by the local governing body.

D. The enactment of any statute exempting an organization from taxation by designation as provided herein shall be conclusive proof that the provisions of this section have been satisfied.

