

**REPORT OF THE  
COMMONWEALTH COMPETITION COUNCIL**

**Study of Ongoing or Permanent  
Commercial Activities of  
Not-for-Profit Organizations and  
Their Effect on State Revenues**

**TO THE GOVERNOR AND  
THE GENERAL ASSEMBLY OF VIRGINIA**



**HOUSE DOCUMENT NO. 50**

**COMMONWEALTH OF VIRGINIA  
RICHMOND  
2001**





# COMMONWEALTH of VIRGINIA

## *Commonwealth Competition Council*

James S. Gilmore, III  
Governor

February 9, 2001

TO:

**The Honorable James S. Gilmore, III, Governor of Virginia,  
and  
Members of the Virginia General Assembly**

**The 2000 General Assembly, through Senate Joint Resolution 219 and a letter from the Speaker of the House of Delegates, requested the Commonwealth Competition Council to study the ongoing or permanent commercial activities of not-for-profit organizations and the effects of such activities on state revenues.**

**The not-for-profit organizations are granted tax exemption by the General Assembly on a variety of levels, to include sales and use, real estate, personal property, and business, professional, occupation, and license taxes. Because of this authorization, all localities throughout the Commonwealth are affected by the loss of revenues which would normally be paid if not-for-profit organizations were treated as private businesses. Annual revenues of not-for-profit organizations operating in Virginia range from \$0 to over \$20 million. A breakout is provided in the appendix of this report.**

**We are pleased to report that the interest in the website of the workings of this taskforce has been exceptional. For the first time in the history of the Commonwealth Competition Council, a discussion forum was provided on the Internet so as to encourage comments from any and everyone desiring to make them. The experience in this effort leads the Council to continue this forum so as to encourage input and interest as it serves as a resource center for change to help State government to work better, cost less, and get the results Virginia citizens expect in the 21st century.**

**On behalf of the taskforce and members of the Commonwealth Competition Council, we would like to express our appreciation for the cooperation and assistance provided during this review by the Commonwealth Competition Council, not-for-profit organizations, businesses and citizens of Virginia, State agency officials, and the host localities across the Commonwealth.**

***Embracing the Spirit of Opportunity***

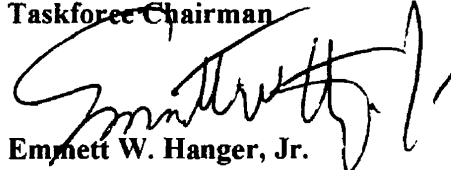
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P. O. Box 1475 • Richmond, Virginia 23218-1475 • (804) 786-0240 • FAX (804) 786-1594

We trust that the recommendations made pursuant to this study will serve the Commonwealth of Virginia and all its citizenry. We would be pleased to respond to any question or comment you may have on this study.



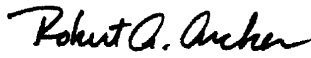
S. Strother Smith, III  
Taskforce Chairman



Emmett W. Hanger, Jr.  
Competition Council Chairman



Earl McClenney, Jr.  
Competition Council Vice Chairman



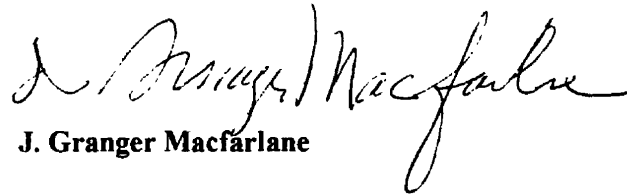
Robert A. Archer



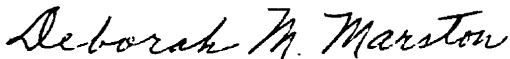
Richard D. Brown



Gene H. Ergenbright



J. Granger Macfarlane



Deborah M. Marston

# **Commonwealth Competition Council**

## **Taskforce on Commercial Activities of Charitable Organizations**

**The Honorable Emmett W. Hanger, Jr.**  
**Chairman, Commonwealth Competition Council**  
Member, Virginia State Senate  
P. O. Box 2 • Mount Solon 22843-0002

**The Rev. Dr. S. Strother Smith, III, Esq.**  
**Taskforce Chairman**  
Member, Commonwealth Competition Council  
903 East Main Street • Abingdon 24210  
[s3@netva.com](mailto:s3@netva.com)

**Dr. Earl H. McClenney, Jr.**  
Vice Chairman  
Commonwealth Competition Council  
Professor and Chairman  
Department of Public Administration  
Virginia State University  
P. O. Box 1281 • Richmond 23218-1281  
[emcclenn@vsu.edu](mailto:emcclenn@vsu.edu)

**Robert A. Archer**  
Representative, Small Business Commission  
Member, Commonwealth Competition  
Council  
P.O. Box 700 • Salem 24153  
[RAAARCHER@cs.com](mailto:RAAARCHER@cs.com)

**Richard D. Brown**  
Deputy Director for the Budget  
Department for Planning and Budget  
Member, Commonwealth Competition  
Council  
Ninth Street Office Building, Room 418  
202 Ninth Street • Richmond 23219  
[rbrown@dpb.state.va.us](mailto:rbrown@dpb.state.va.us)

**The Honorable Gene R. "Ray" Ergenbright**  
Commissioner of the Revenue  
City of Staunton  
116 West Beverley Street • Staunton 24401  
[ErgenbrightGR@ci.staunton.va.us](mailto:ErgenbrightGR@ci.staunton.va.us)

**The Honorable J. Granger Macfarlane**  
Member, Commonwealth Competition Council  
P.O. Box 201 • Roanoke 24002

**The Honorable Deborah M. Marston**  
Commissioner of the Revenue  
Dinwiddie County  
P.O. Box 104 • Dinwiddie 23841

---

Commonwealth Competition Council  
P. O. Box 1475 • Richmond 23218-1475  
[ccctaskforce@vipnet.org](mailto:ccctaskforce@vipnet.org)

The staff of the Commonwealth Competition Council provided assistance to this study. Appreciation is expressed to Phil Bomersheim and Peggy Robertson without whose help this study could neither have been carried out nor the report written. We also wish to thank the members of the Virginia General Assembly, all who helped set up the various hearings across the Commonwealth, those who participated therein, and those who posted comments on the Council's Internet Web Page. The Taskforce

is most appreciative of the efforts of the Commissioners of the Revenue throughout the Commonwealth who were extremely helpful in responding to requests for information.

A special thank you is expressed to Alison Jayne Anderson who developed the web site used by the Taskforce. Her quickness in accomplishing this effort and her understanding of the importance of having the Taskforce efforts on the Internet greatly added to the efforts of this group.

The Taskforce would be remiss if it did not express appreciation to Danny Payne, Tax Commissioner, and staff of the Department of Taxation who provided invaluable assistance in the sales and use tax exemption policies and guidance information. A special acknowledgement is extended to Lillian Owens who was responsible for the sales and use tax survey and subsequent processing and review of some 1,600 nonprofit sales and use tax exemption forms.

To obtain copies of any materials utilized in this study, please contact the Commonwealth Competition Council at the following address:

**Commonwealth Competition Council**

P. O. Box 1475  
Richmond, Virginia 23218-1475

Interagency address  
(please note that the agency will be moving within the near future)  
109 Governor Street, Suite 500  
James Madison Building  
Richmond, Virginia 23219

Telephone (804) 786-0240 or (804) 786-3088  
FAX (804) 786-1594  
competition@state.va.us

This document will be available from the Internet at our new web portal

**<http://www.egovcompetition.com>**

# TABLE OF CONTENTS

EXECUTIVE SUMMARY .....	i
CHAPTER 1 Background and starting definitions .....	1
CHAPTER 2 Summary of information and observations from the fact-finding conferences .....	5
CHAPTER 3 Authorities and Co-operatives in Virginia .....	15
CHAPTER 4 Determinable effect on State revenues at this time .....	17
CHAPTER 5 Determinable effect on local revenues at this time .....	20
CHAPTER 6 How these issues have been approached by other states .....	22
CHAPTER 7 How these issues have been approached by the federal government .....	25
CHAPTER 8 How these issues have been approached by the Commonwealth of Virginia .....	27
CHAPTER 9 Findings and recommendations of the Commonwealth Competition Council .....	31
APPENDICES .....	37
APPENDIX A Senate Joint Resolution 219 (2000)	
APPENDIX B Nonprofit Organizations on file with Guidestar	
APPENDIX C Authorities and Co-operatives in Virginia	
APPENDIX D Active 501(c)(3) Charitable Organizations in Virginia, circa 1998	
APPENDIX E Reporting Public Charities in Virginia, by Type, circa 1998	
APPENDIX F Exemptions by Designation (through 2000)	
APPENDIX G Summary of Tax Exempt and Tax Immune Real Estate Property, 1999	
APPENDIX H California Charitable Trusts web site	
APPENDIX I Pennsylvania House Bill No. 55 (excerpt), Section 8, Unfair Competition with Small Businesses	
APPENDIX J Internal Revenue Service Organization Reference Chart	





# EXECUTIVE SUMMARY

There are over 19,000 known not-for-profit organizations operating within the Commonwealth of Virginia during the calendar year 2000. Each organization enjoys some type of tax-exempt status granted by the *Constitution of Virginia* or the General Assembly, whether it be sales and use tax exemption, real estate exemption, personal property exemption, business-professional occupational license exemption, etc. The Commonwealth currently ranks 11<sup>th</sup> in the nation in the number of not-for-profit organizations.

The 2000 General Assembly, through Senate Joint Resolution No. 219 and via a letter from the Speaker of the House of Delegates, requested the Commonwealth Competition Council to study the ongoing or permanent commercial activities of those organizations and determine the effects of commercial activities on state revenues. The Competition Council agreed to the study and elected to establish a taskforce to concentrate on this issue.

The Taskforce wishes to emphasize that its report, findings, and recommendations are not meant in any way to be a criticism of any free enterprise business or not-for-profit organization, both of which play an important part in Virginia society. Moreover, the Taskforce makes no judgment on the right or wisdom of either of these two groups to engage in certain activities.

**The purposes of the Taskforce were to determine as a matter of public policy:**

- (1) whether there is indeed competition between not-for-profit and for-profit entities in similar types of commercial activities and whether competition is "fair" or "equitable" or whether it is "unfair" or "inequitable," and
- (2) the effect on state revenues.

To this end, the Taskforce conducted five public hearings or fact-finding conferences around the state to gain input on the following:

## What's Fair?

Your response to the following questions and your thoughts about what's fair are desired:

1. Alleged unfair business competition by charitable organizations,
2. Apparent advantages of untaxed commercial activities to charitable organizations,
3. Is there loss of public revenues?
4. To what extent should not-for-profit organizations be allowed to carry on primarily commercial activities in competition with private businesses (which are fully taxed) while receiving substantial tax and other benefits not available to private business?

At each of these conferences, the Taskforce noted a number of examples of not-for-profit organizations participating in activities which were essentially commercial in nature. The Taskforce questioned if some of these endeavors were valid charitable activities. Many of the taxpaying small businesses that appeared to be in competition with the not-for-profit organizations were family-owned, and represented families that had invested most of their available assets and all of their working time in their business venture. In effect, they perceived that some not-for-profit organizations were being granted an "unfair" advantage over their for-profit competitors because of their tax-exempt status.

The absence of a comprehensive database listing not-for-profit organizations and related factual information severely limited the Taskforce's ability to determine accurately the number of not-for-profit organizations in Virginia. The absence of data also raised issues on the degree in which unfair competitive situations impacted tax revenues of Virginia state and local governments and the for-profit businesses. This result calls into question whether existing state policy is adequate to provide for the proper oversight and monitoring of the various tax exemptions provided to not-for-profit organizations. Accordingly, the Taskforce makes specific recommendations on this matter.

Various State agencies have been assigned the oversight of not-for-profit organizations. However, each agency is restricted by its statutory mandate as it relates to data collection and the sources thereof. Technology available today makes it possible to establish a single comprehensive database that would serve all citizens, businesses, and governmental agencies.

Finally, the Taskforce found a number of other potential issues that ultimately need to be addressed. While this report mentions these items, they require further study before definitive recommendations can be made. The Taskforce recommends that the Commonwealth Competition Council, together with the other entities involved, examine the feasibility of these issues.

The Taskforce recommends that a central system and database be developed that that would identify all not-for-profit organizations and ensure that all such entities comply with any reporting requirements.

In conjunction with the development of this database, the Taskforce recommends that the Commonwealth Competition Council, through its existing statutory authority, continue to examine the issue of competition between not-for-profit and for-profit entities and how such competition is affected by the differences in tax treatment provided such entities. It is also recommended that the Commonwealth Competition Council study concentrate on developing a procedure whereby specific situations involving the possible presence of unfair competition can be raised, analyzed, and resolved.

The Taskforce further recommends that the Commonwealth Competition Council continue its work with a more thorough study of authorities and co-operatives in Virginia as well as such other quasi-governmental entities that may have an impact on state revenues.

# CHAPTER 1

## BACKGROUND AND STARTING DEFINITIONS

### *BACKGROUND*

The 2000 General Assembly, through SJR219 and via a letter from the Speaker of the House of Delegates, brought attention to the ongoing or permanent commercial activities of not-for-profit organizations and their impact on state revenues. Furthermore, that resolution stated that recent litigation elsewhere and current complaints indicated a closer examination of the commercial activities of not-for-profit organizations was justified. The resolution requested the Commonwealth Competition Council to study this matter. **Appendix A**

The *Constitution of Virginia* establishes the taxation of property and authorizes the circumstances wherein property is to be exempt from taxation. Annually the General Assembly has been requested by not-for-profit organizations and localities to grant tax-exempt status on a variety of tax issues. Everyone recognizes the value and importance of not-for-profit organizations in the life of every Virginia citizen, however little attention has been paid to the impact these exemptions have overall on state and local revenues. The issue in SJR219 concerns the effect of these exemptions as not-for-profit businesses compete in the marketplace and the concurrent impact on state and local revenues.

These activities in question are primarily commercial rather than charitable in nature, and may be in direct competition with small business taxpaying entities. With the passage of SJR219, the General Assembly directed this Council to study this issue and make appropriate recommendations. In attempting to meet this request, the Competition Council chose to appoint a special taskforce to study the issues coming from this resolution.

### **STUDY CRITERIA**

In the beginning of its study, the Taskforce established certain criteria it would follow. While it would not attempt to deal with the activities of any organized parish church, synagogue, temple or mosque, the Taskforce would:

- 1 attempt to obtain maximum public input both through well advertised public hearings or fact-finding conferences in centralized areas throughout the Commonwealth, and by a web page on which interested parties throughout the Commonwealth could post comments. The public was also encouraged to write the Taskforce with any comments.
- 2 assign individual Taskforce members to research specific areas and make their report.
- 3 strive to make any recommendations generally applicable throughout the spectrum of commercial activities performed by not-for-profit entities rather than concentrate on one specific organization. While this approach resulted in many activities not being reviewed

by the Taskforce, it promoted a generally applicable standard which would not be biased against any given entity or limited to those not-for-profit organizations actually considered by the Taskforce.

- 4 acknowledge the value of and give credit for the work to Virginia provided by all not-for-profit organizations that are, in fact, executing substantial charitable activities whether or not any or all of their primarily commercial activities compete with the free market.

## ***DEFINITIONS***

Some of the definitions under which the Taskforce operated were dictated by statute. Others were the result of careful review and consideration by the Taskforce and staff. Finally, other matters were defined by or substantially changed during the course of the study as the Taskforce became more familiar with the problems involved. The definitions under which this report is being written are as follows:

<p><b>Unless otherwise stated for purposes herein, not-for-profit shall include all not-for-profit, nonprofit, and charitable organizations.</b></p>
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- ***Charitable activity or mission:*** means an activity that must be designed primarily to provide significant goods or services to those who could not otherwise obtain or afford the goods or services provided by private enterprise.
- ***Charitable nonprofit organization or agency:*** means any private organization chartered under Section 501(c)(3) of the United States Internal Revenue Code and/or which is exempt from paying income or other forms of state and local taxation and to which contributions are deductible by the contributor under IRS Code 170, except that educational institutions shall be limited to schools, colleges, and other similar institutions of learning. (§ 58.1-3703, paragraph 18 a and b, *Code of Virginia*)
- ***Churches, religious associations or denominations:*** means any church, religious association or religious denomination operated exclusively on a nonprofit basis for charitable, religious or educational purposes. (§ 58.1-3617 *Code of Virginia*)
- ***Commercial activity:*** means performing services or providing goods which can normally be obtained from private enterprise. (§ 9-341, *Code of Virginia*)

- **Competition:** means the user of the service has the option to choose an activity or service that could be provided by:
  - (1) a private sector entity
  - (2) a governmental entity
  - (3) any of the following:
    - [a] nonprofit
    - [b] not-for-profit
    - [c] charitable nonprofit organization
  
- **Exempt organization:** means an organization organized and operated exclusively for one or more of the following purposes: (a) religious, (b) charitable, (c) scientific, (d) testing for public safety, (e) literary, (f) educational, (g) prevention of cruelty to children or animals, or (h) to foster nationally or international sports.<sup>1</sup>
  
- **Fair competition:** means competition carried out by different organizations on a “level playing field” where no competitor has an advantage over other competitors as a result of government bias, such as a direct subsidy, tax-exempt designation, or other governmental entitlement.
  
- **Non-profit corporation:** means a corporation no part of the income of which is distributable to its members, directors or officers. Corporations may be organized under the Model Non-Profit Corporation Act "for any lawful purpose or purposes, including, without being limited to, any one or more of the following purposes: charitable; benevolent; educational; civic; patriotic; political; religious; social; fraternal; literary; cultural; athletic; scientific; agricultural; horticultural; animal husbandry, and professional; commercial, industrial or trade association; but labor unions, cooperative organizations, and organizations subject to any of the provisions of the insurance laws of this state may not be organized under this Act."<sup>2</sup>
  
- **Nonprofit organization:** means an association that is allowed to exist without paying income taxes. Most nonprofit organizations are in a socially desirable business (hospital, educational institution, charity) and those qualified by the Internal Revenue Service may receive contributions that are tax deductible to the donor.
  
- **Not-for-profit organization or agency:** means any private organization chartered under Section 501 of the United States Internal Revenue Code and/or which is exempt from paying income or other forms of state and local taxation. It is an organization in which no

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<sup>1</sup> Blacks Law Dictionary, fifth edition, 1979, West Publishing Company, St. Paul, Minn.

<sup>2</sup> Id. Section 4

stockholder or trustee shares in profits or losses; usually exists to accomplish some charitable, humanitarian, or educational purpose. Such groups are exempt from corporate income taxes (except for unrelated business income), and donations to these groups may be tax deductible for the donor. Some examples are hospitals, colleges and universities, and foundations.

- ***Unrelated business income:*** means income from a trade or business that is regularly carried on by an exempt organization and is not substantially related to the performance by the organization of its exempt purpose or function, except that the organization uses the profits derived from this activity.<sup>3</sup>

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<sup>3</sup> Publication 598, Tax on Unrelated Business Income of Exempt Organizations, U. S. Department of the Treasury, IRS, Revised February 1998, page 3

## CHAPTER 2

# SUMMARY OF INFORMATION AND OBSERVATIONS FROM THE FACT-FINDING CONFERENCES

### INTERNET

The Taskforce utilized the Internet to determine what information existed on not-for-profit organizations. There were two useful websites containing information on these organizations throughout the United States:

GuideStar.com reported that Virginia had over 19,000 not-for-profit organizations during 2000, and using that data the Commonwealth ranked 11<sup>th</sup> in the nation in the number of organizations. **Appendix B**

<http://www.guidestar.org>

National Center for Charitable Statistics reported over 18,000 such organizations in Virginia during 1998 (their latest information available).

<http://www.nccs.urban.org>

- |    |                 |
|----|-----------------|
| 1  | California      |
| 2  | New York        |
| 3  | Texas           |
| 4  | Pennsylvania    |
| 5  | Florida         |
| 6  | Ohio            |
| 7  | Illinois        |
| 8  | Michigan        |
| 9  | Massachusetts   |
| 10 | New Jersey      |
| 11 | <b>Virginia</b> |
| 12 | North Carolina  |
| 13 | Washington      |

### PUBLIC COMMENT

At the outset of the study, it was the consensus of the Taskforce that public comment should be taken from as many areas of the Commonwealth as possible. A web page was also developed so as to provide maximum information to the public on the activities of the Taskforce:

<http://www.vipnet.org/ccc/taskforce.htm>

This page was open 24 hours per day, 7 days a week, to any interested party via the Internet. Its existence was publicly advertised with the notices for the fact-finding conferences and was also discussed at each

meeting. This was expanded to include a discussion board on the Taskforce web page, allowing for anyone to make any comments in this moderated chat room. Written material was also requested and encouraged to accommodate as much public input as was possible.

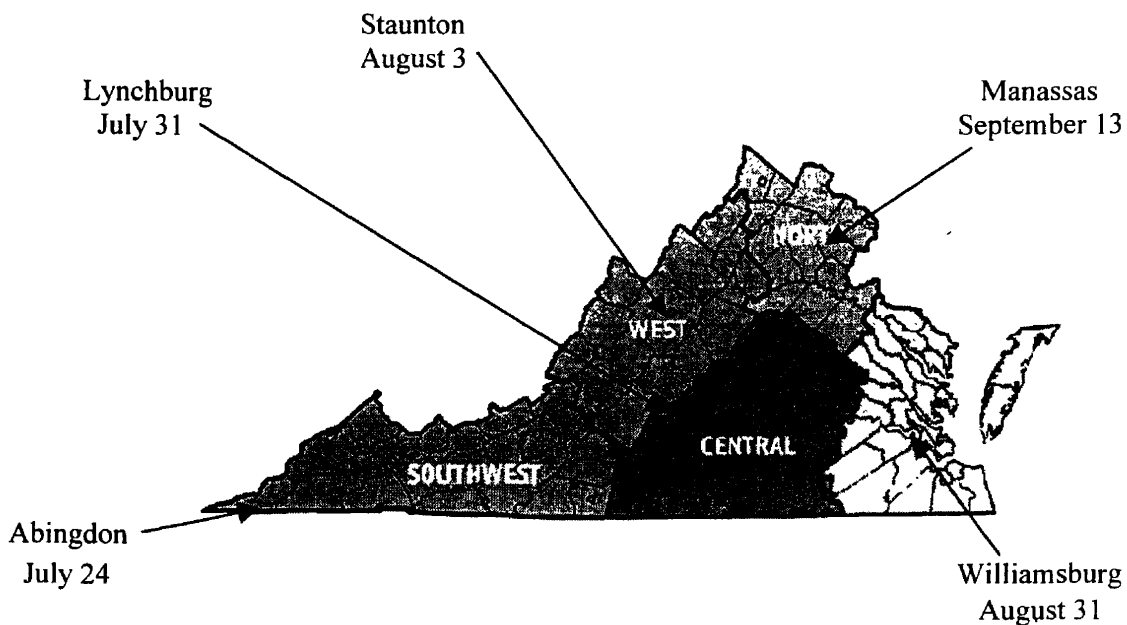
Fact-finding conferences were conducted during 2000 in various parts of the Commonwealth to gain input on the following:

**What's Fair?**

Your response to the following questions and your thoughts about what's fair are desired:

1. Alleged unfair business competition by charitable organizations
2. Apparent advantages of untaxed commercial activities to charitable organizations
3. Is there loss of public revenues?
4. To what extent should not-for-profit organizations be allowed to carry on primarily commercial activities in competition with private businesses (which are fully taxed) while receiving substantial tax and other benefits not available to private business?

Citizens and businesses all participated in the following meetings:



All parties indicating a desire to be heard were provided an opportunity to speak and records were made of their testimony. In addition, the parties testifying were invited to submit any further statements or information in writing, either directly or on the Taskforce's Internet public comment page:



<http://www.vipnet.org/discuss/messages/129/discussion-forum.html>

They were also asked specifically if they would be willing to supplement any statements with written answers to any questions requested from members of the Taskforce.

While it would not be appropriate or necessary to list all statements from all parties who appeared and testified at the fact-finding conferences or who wrote comments on the web comment page, this chapter will attempt to highlight the statements of various interested parties and attempt to demonstrate the most important findings of the Taskforce.

## ***REPRESENTATIVE GROUPS***

It would appear from the extensive amount of input gathered during this study, that small companies and their owners are the “hardest hit” due to the potential unfair competitive pressures brought to bear by the some not-for-profit organizations in Virginia. It is important to understand that small companies make up the vast amount of firms in the Commonwealth and their workers represent approximately 44% of the entire workforce. In Virginia, 98% of all the firms employ 99 or fewer employees and 59% of the firms employ 4 or fewer.<sup>4</sup> Many of these firms testifying at the fact-finding conferences have limited resources to compete with charitable (tax-exempt) organizations in their chosen industries.

### **REPRESENTATIVES FROM FOUR TYPES OF GROUPS APPEARED BEFORE THE TASKFORCE**

Basically, those appearing before the Taskforce fell into four areas:

- 1** not-for-profit organizations,
- 2** recipients of services of not-for-profit organizations
- 3** businesses who perceive themselves in serious competition with the commercial activities of not-for-profit organizations, and
- 4** government agencies involved with not-for-profit organizations.

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<sup>4</sup> Small Business Advisory Board, Department of Business Assistance

## ***MAJOR AREAS OF DISCUSSION DURING PUBLIC COMMENT***

The representatives of the various businesses that testified as to the effects of serious competition with the commercial activities of not-for-profit organizations covered a wide range of companies. The major topics covered during this study included:

### ***1) CHILD CARE SERVICES***

A primary perception relative to unfair competition by not-for-profit organizations expressed by small business owners was in the area of childcare. The main issue discussed was the “unlevel playing field” faced by private childcare providers when competing with the not-for-profit organizations providing the same services.

The Taskforce was told that churches or religious organizations can open a childcare center in Virginia without a license. Section 63.1-196.3 of the *Code of Virginia* allows churches and religious organizations an exemption from the license requirements that all other childcare centers must comply with. This means that child day centers operated or conducted under the auspices of a religious institution are exempt from licensure, and the facilities are tax exempt and exempt from state regulations as well.

Private childcare providers from across the state testified that they found themselves in direct competition with not-for-profit organizations. This included not only before- and after-school care but infant childcare in the Roanoke area.

Childcare is expensive. For-profit care is perceived as a service only affordable to affluent parents. The problem for low and moderate income parents is how to afford the \$200 or so a week daycare requires.

One provider of childcare services in the Salem and Bedford County areas spoke of perceived unfair competition involving her company. She testified that her company had approached the school boards in two locations about providing after-school childcare services. In each case she was not allowed to do so as private business is not permitted to bid for after-school childcare on the school property. She testified however, that at a later date a not-for-profit organization was allowed to provide these types of services in the school buildings. In these instances, the not-for-profit organizations did not pay for the use of the school facilities. Other examples of perceived unfair competition involved private businesses not being allowed to advertise their after-school childcare programs within the schools, although not-for-profit organizations were able to do so.

Another provider of private childcare facilities provided testimony and written confirmation of the problems encountered when not-for-profit organizations are given direct funding and land for the construction and operation of a sports and fitness facility with child care-day care facilities. The particular action cited was a grant of 6.4 acres of county public land valued at \$350,000 and \$2.1 million in direct public funding to the not-for-profit organization. The primary concern raised involved the competitive impact that the not-for-profit presence would have in the county.

The presenter asserted that the not-for-profit operation would encumber the private, commercial, tax paying, revenue producing sector with unfair competition relevant to both the child care business and health club businesses in the region. The proposal to provide free land and \$2.1 million at county taxpayer expense, coupled with a corporate state and federal income tax exemption and other tax exemptions including state income tax and local property taxes, created inequitable market advantages unavailable to general market (private) commercial enterprise. (Also discussed under Local Governments.)

## 2) *FITNESS INDUSTRY*

According to testimony, numerous private bodybuilding and fitness businesses found themselves in direct competition with not-for-profit organizations. The Taskforce heard from a fitness business in Northern Virginia being faced with competition from a local and state government-owned and managed aquatic center (including fitness facilities). The government-run operation, which opened much later than the private fitness businesses in the area, was built with taxpayer bonds and is managed by government employees. The business in question felt that this was an example of unfair competition. (Also discussed under Local Governments.)

One writer wrote from personal experience having worked for a not-for-profit organization for many years. Currently she is employed with a for-profit fitness business which is in direct competition with three local not-for-profit organizations. She felt that the for-profit businesses are at a great disadvantage in numerous areas including taxes, legal matters, fundraising, and marketing/advertising. The not-for-profit organizations sell memberships, advertise their fitness facilities to the public, buy the latest in fitness equipment, and do direct mailings to recruit new members. A question was asked why should these not-for-profit organizations be given such governmental privileges when other businesses struggle daily to meet the local and state regulations? The presenter concluded that most not-for-profit organizations offer programs which are needed by the community. However, it was urged that these organizations be looked at and evaluated to determine which programs are being used by the persons who need them and not directly and unfairly competing with for-profit businesses. She felt something needed to be done immediately before these nonprofit businesses take any more tax dollars while putting for-profit companies out of business.

In Williamsburg the Taskforce heard similar testimony concerning the advantages not-for-profit organizations have in providing fitness activities over the taxpaying private businesses. Some felt they could not compete with this advantage.

Competition from tax-exempt organizations is a significant problem in the fitness industry the Taskforce heard. In 1987, the U. S. General Accounting Office found that the fitness industry is one of the most universally impacted sectors by unfair competition with tax-exempt organizations. A decade later, some of the nation's largest nonprofits are also some of the largest providers of fitness facilities. Not-for-profit organizations, hospitals, government, and others are opening and aggressively marketing tax-exempt adult fitness centers which are identical to commercial, taxpaying clubs except that tax-exempt organizations enjoy up to a 33 percent<sup>5</sup> tax

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<sup>5</sup> International Health, Racquet & Sportsclub Association, September 13, 2000, Manassas

advantage which allows them to under price taxpaying clubs. It was perceived that this was contributing to many private businesses being put out of business.

Some individuals expressed the view that not-for-profit organizations providing services which are readily available in the private sector (such as health club memberships) should pay taxes on revenue generated from those services. Revenue earned from commercial activities should be taxable, while donations to charitable programs remain tax-deductible.

One approach suggested that the organizations should be considered for-profit unless stricter guidelines are met. This would take the burden off private clubs to prove that they were being impacted by unfair competition.

### **3) *COMMUNICATION TOWERS***

Another example of competition with state government involved an individual who had purchased property for communication towers along the interstate highways. He found himself facing almost insurmountable competition from a large state government agency.

### **4) *SHELTERED WORKSHOPS***

One small business owner in the Staunton area testified she spent her life savings and mortgaged her home to obtain the necessary funding to purchase high-speed mailing equipment, but found herself in direct competition with a sheltered workshop. Even though she employed the disabled and disadvantaged individuals, just as the sheltered workshop, and she was disabled herself, she was prevented from bidding on any state work. She testified that the sheltered workshops are given preferential treatment by state government because state agencies may purchase selected goods and services from nonprofit sheltered workshops without having to bid for the service. The Taskforce confirmed that § 2.2 of the Agency Procurement and Surplus Property Manual spells out the four conditions under which this may occur.

### **5) *HOSPITALS AND NURSING HOMES***

The perceived unfair business practices of a hospital in the Lynchburg area were brought to the attention of the Taskforce. The hospital was allegedly referring patients needing long-term care to their affiliated nursing homes. The alleged practice was ongoing with no mention being made to the caregivers of the other nursing homes that might be available. It was further alleged that the hospital was paying its discharge planners a bonus to refer to a particular nursing home.

It should be noted that the hospitals throughout the state were invited to attend each fact-finding conference, but none availed themselves of this opportunity.

## **6) *AUTHORITIES AND CO-OPERATIVES***

A separate chapter (Chapter 3) is devoted to this topic.

### **OTHER IMPORTANT ISSUES**

There were other important issues discussed at the fact-finding conferences. These included:

#### ***CHARITABLE IMMUNITY***

The doctrine of charitable immunity is provided to not-for-profit organizations through the federal government.<sup>6</sup> In Virginia, this immunity is based on public policy which seeks to balance the benefits provided by nonprofit organizations with the rights of individuals to file suits. It seems that if an injury occurs while on the premises or under the care of not-for-profit organizations, one cannot sue or seek damages from the not-for-profit organization unless the injured person can "prove" in court that the incident was an act of malice or willful intent or gross negligence. The burden of proof is on the injured person. The Taskforce was provided an article in the Daily Press newspaper serving Williamsburg, Newport News and Hampton on this topic. The article stated that if this same incident happened in a taxpaying commercial facility, such as a commercial childcare center or health club, the owners of the facility would be liable and subject to lawsuits, etc. This was provided as one example of the market advantage that tax-exempt organizations enjoy.

#### ***CHARITABLE SOLICITATIONS***

Another example of unfair advantage was raised when taxable businesses were asked (some perceived as forced) to contribute toward the support of not-for-profit activities. It was expressed that it was unfair that businesses contribute to the fund drives of not-for-profits only to find themselves competing with such organizations. A case in point occurs when a not-for-profit organization holds a special function. Often competing businesses lose many of their customers to the charitable organization during that event.

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<sup>6</sup> Volunteer Protection Act, revised 1997, 105<sup>th</sup> Congress

## ***LOCAL GOVERNMENTS***

The Taskforce was told of several instances involving competition between the private sector and localities:

### **RECREATION, AQUATIC, FITNESS AND CHILDCARE CENTERS**

The city of Newport News recently opened a multi-million dollar community recreation center in the midtown area. This features a pool, exercise equipment, aerobics classes, sports areas and equipment such as basketball courts, etc., and a childcare facility open to the public. It is totally owned and operated by the city. The Taskforce was told that the facility competes daily with numerous area taxpaying businesses including health clubs and childcare centers.

James City County and the city of Williamsburg have recently renovated a community recreation center that is perceived to be top notch, featuring the best in exercise equipment, swimming, indoor racquet ball and basketball courts, etc. The affected businesses felt this was another example of a government facility unfairly competing with taxpaying businesses.

One not-for-profit organization received approval from the York County Board of Supervisors to lease 6.4 acres of prime real estate for \$1 a year for 99 years, plus \$2.1 million in direct cash subsidy to allow the not-for-profit organization to build and operate a 49,000 sq. ft. facility whose primary purpose will be to run a health care business and childcare services. The facility will be built in an affluent neighborhood. (Also discussed under Child Care Services.)

The Taskforce also heard from a fitness business in Northern Virginia being faced with competition from a local and state government-owned and managed aquatic center (including fitness facilities). The government-run operation, which opened much later than the private fitness businesses in the area, was built with taxpayer bonds and is managed by government employees. The affected business felt that this was an example of unfair competition. (Also discussed under Fitness Industry.)

### **BEFORE AND AFTER SCHOOL CARE IN PUBLIC SCHOOLS**

In another example, the Taskforce was told that a not-for-profit organization operates childcare services in public schools, advertises through the schools directly to parents, and competes with local taxpaying childcare providers. The assertion was made that Henrico County schools, among others, have a school board policy that prohibits for-profit or taxpaying businesses using school property. The local taxpaying childcare providers were prohibited from bidding on the contract to provide such services in the schools.

In Lynchburg, a school official testified that their school system has enjoyed a longstanding relationship with a not-for-profit organization in meeting specific needs of students and families, particularly students in need of financial assistance. This partnership, formed in 1992, provided

swimming instruction and scholarships for all fifth grade students and three eight-week "fit kids" sessions for identified students. The Taskforce was told this partnership has expanded to provide before- and after-school childcare programs at five different elementary schools with scholarships available for any family that needs financial assistance to take advantage of these day-care programs. Based on information provided by the not-for-profit organization, 20 percent of the families served in these childcare programs received financial aid that totaled \$125,500 during the 1999-00 school year. Similar testimony occurred throughout all fact-finding conferences.

## ***NOT-FOR-PROFIT ORGANIZATIONS***

The Taskforce heard testimony at each fact-finding conference from many not-for-profit organization representatives and from recipients of services whose lives have been strengthened by the services provided through these organizations. Testimony stated that the not-for-profit organizations filled a need in the community with activities and programs for people of all ages, incomes, races, religions, and abilities, and that their facilities were places where people from all walks of life joined together.

Many presenters indicated that the services provided by charitable not-for-profit organizations were extremely important to the communities they served. These services included, among others, childcare, mentoring, fitness, and aquatics. It was indicated that these services were truly charitable in nature because they were in keeping with the missions of the organizations. Although fees are charged for these services, scholarships were granted to individuals who could not otherwise afford them. It was reported that the services were also provided in locations where the services were not readily attainable through the private sector.

Presenters reiterated that not-for-profit organizations help thousands of members of the community develop spiritual, mental, and physical strength and self-confidence to be more effective parents, workers, and citizens. The presenters across the Commonwealth further suggested that these services enabled many of the recipients to become independent and self-sufficient taxpaying citizens. Many individuals, including those receiving scholarships, reported that the experiences impacted their lives in a positive manner. Testimony was heard from individuals who stated that they preferred to utilize the services and facilities of not-for-profit organizations because of name recognition and a perceived higher quality of service.

Presenters gave personal testimony that the not-for-profit programs contributed to building strong children, families and communities. Childcare and physical fitness were two areas the presenters talked about extensively, and other topics such as weight loss, teaching children and adults to swim, exercise classes, and aerobics were important services to the members of the not-for-profit organizations. Several presenters said that one of the not-for-profit organizations was the largest provider of childcare. Although contrary to the business perception, presenters stated they did not view any of the services provided by not-for-profit organizations as a commercial activity or unrelated business because they were within the missions of the organizations.

## ***SALARIES OF NOT-FOR-PROFIT ORGANIZATIONS***

The Taskforce heard testimony about the salaries of members of board of directors of not-for-profit organizations. It was alleged that the salaries were high and that the high salaries should

jeopardize the tax-exempt status of the organization. On the other hand, many not-for-profit organizations appearing before the Taskforce stated that their board of directors drew no salary from the organization.

## ***OBSERVATIONS FROM THE FACT-FINDING CONFERENCES***

Based on testimony received, the Taskforce observed a number of instances where there were questions about unfair competition. At least some of these situations appeared to be inequitable based on the testimony provided. In these situations, the Taskforce noted that the activities involved were provided by for-profit entities as well as by not-for-profit organizations. The inequitable or unfair competition appeared to exist mainly as the result of the different tax treatment provided to the competing entities.

On the other hand, the Taskforce also noted several instances where not-for-profit organizations filled important gaps in service delivery for jurisdictions and consumers who would otherwise go underserved. Their mission was truly charitable in nature. While it is clear from the testimony that a certain degree of unfair competition exists, it was difficult for the Taskforce to ascertain the prevalence of or extent of the problem because of the lack of comprehensive and relevant data. There is currently no central repository of financial or operating data on not-for-profit organizations operating within the various jurisdictions in Virginia. A centralized database is greatly needed and would be extremely enlightening in assessing the extent of this issue.

The Taskforce noted situations where not-for-profit and for-profit entities provided similar services in the same market area. In short, the not-for-profit organizations in question had a tax advantage by virtue of their status even though that advantage may not be reflected in lower prices.

Additionally, the Taskforce heard evidence that certain not-for-profit entities enjoyed a charitable reputation for goodwill that gave them access to markets not available to similar for-profit entities. A case in point was the testimony received in Lynchburg on the provision of daycare services for various public schools.

## **SUMMARY OF OBSERVATIONS**

- 1** Competition exists between not-for-profit organizations and for-profit businesses in providing certain services, with not-for-profit organizations enjoying a tax exemption in commercial activities being deemed unfair,
- 2** Not-for-profit organizations are providing valuable and needed services,
- 3** Certain services can and are provided at competitive prices by the private sector,
- 4** The not-for-profit organizations have a subliminal advantage in certain situations because of name recognition or reputation, and,
- 5** There is no central repository of data on not-for-profit organizations.



## CHAPTER 3

# AUTHORITIES AND CO-OPERATIVES IN VIRGINIA

In its study of SJR219, the Taskforce determined that authorities and co-operatives in Virginia (**Appendix C**) fell within the ambit of the resolution inasmuch as they are not-for-profit and have an effect on state revenues.

The *Constitution of Virginia* delegates to the General Assembly the authority to create political and governmental subdivisions. The most commonly known of these subdivisions are cities, counties, and towns. Unknown to many is the existence of a vast number of other subdivisions known generically as authorities. Authorities are quasi-governmental<sup>7</sup> entities created by statute or Acts of the Assembly. Authorities perform a limited governmental function such as operating a business park, a sports facility, a transportation system, or provide health care, among others.

The Taskforce was told that once created, authorities seem to disappear from the public view except in those cases where their purposes are highly visible.

Authorities are created by various provisions of the *Code of Virginia* and the Acts of Assembly. These bodies are alternatively described as governmental or political subdivisions in much the same manner as are cities, towns, and counties. The Taskforce heard a report that covered 136 cities and counties and several hundred towns.<sup>8</sup> The Taskforce's research shows that there are at least 433 authorities.<sup>9</sup> They perform a wide variety of governmental functions including, but not limited to, providing transportation<sup>10</sup>, wastewater treatment<sup>11</sup>, parks<sup>12</sup>, economic development<sup>13</sup>, sports facilities<sup>14</sup>, airports<sup>15</sup>, jails<sup>16</sup>, and housing<sup>17</sup>.

In November 1999, the State Auditor of Public Accounts reported to the Joint Legislative Audit and Review Commission its study entitled *Review of Audit and Oversight Provisions of Supervisory Entities*.<sup>18</sup> The information reported by the Auditor covered a very broad range of "entities" which included all boards, commissions, authorities, and districts. That report correctly showed that the Legislature can create entities that:

- perform statewide functions on a direct basis independent of state government,

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<sup>7</sup> Quasi-governmental means that the entity is "something like" a governmental entity such as a city, county, or town, but does not possess all of the indicia of "government and political power" generally ascribed by the *Constitution* and statute to cities, towns, and counties. Most are authorized under Title 15.2 of the *Code of Virginia*.

<sup>8</sup> LandView III, U.S. Census CD Rom, 1990 Report. The U.S. Census describes cities and towns as "places"

<sup>9</sup> Commission on Local Government Report: Authorities and Special Districts in Virginia (1998)

<sup>10</sup> *Code of Virginia*, Sec. 15.2-4500

<sup>11</sup> Id. Sec. 15.2-5100

<sup>12</sup> Id. Sec. 15.2-5700

<sup>13</sup> Id. Sec. 15.2-6000

<sup>14</sup> Id. Sec. 15.2-5800

<sup>15</sup> Id. Sec. 5.1

<sup>16</sup> Id. Sec. 53.2-95.2

<sup>17</sup> Id. Sec. 36.1

<sup>18</sup> Auditor of Public Accounts, Review of Audit And Supervisory Provisions Of Supervisory Entities. (November 1999)

- perform statewide functions but are part of state government,
- are permitted to be created by local governments, and
- local entities that are created specifically by statute or Act of the Assembly.

The tally of authorities by the Commission on Local Government and the Auditor of Public Accounts was not reconciled at the time of this report because of the wide differences in nomenclature.<sup>19</sup> For example, the terms governmental subdivision, political subdivision, and entities, as used in those reports, require a more precise definition in a future analysis.

The Taskforce concluded that these authorities are perceived as operating with little or no oversight. The Division of Legislative Services maintains an Authorities Book that lists the names of authorities it knows about. However, the Taskforce was unable to find any central source containing accurate and up-to-date information on governance, personnel, financial status, and scope of operation of authorities.

The Taskforce also determined that, except in limited cases, authorities are not required, as a matter of statutory authorization, to report on their operations to a central state agency charged with oversight responsibilities.

The Taskforce considered and discussed the broad and important questions of the accountability of authorities to Virginia citizens in general and to elected and appointed officials specifically. In the context of democratic institutions, it appears that authorities enjoy a significant degree of freedom from legislative oversight with regard to their continued existence and probable expansion of the original purpose for which they were created.

It was also determined that the tax-exempt status of authorities may bestow upon them significant and permanent commercial advantages over private sector entities, thus creating an unfair competitive environment.

As is the case with not-for-profit organizations in Virginia, the Taskforce found only limited data and no central database of authorities, co-operatives and quasi-governmental entities in Virginia. It was concluded that such a database would serve the Commonwealth and its citizenry well.

The Taskforce concludes it will recommend that the Commonwealth Competition Council continue its work with a more thorough study of authorities and co-operatives in Virginia and such other quasi-governmental entities as it may determine to have an impact on state revenues.

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<sup>19</sup> Id. 3

## CHAPTER 4

# DETERMINABLE EFFECT ON STATE REVENUES AT THIS TIME

In fiscal year 2000, Virginia state government collected approximately \$10.7 billion in general fund revenue. About 90 percent of that amount came from two types of taxes, the income tax (both personal and corporate) and the retail sales and use tax. Both sources are sensitive to the condition of the state's economy and resulting changes in total wages, employment, and retail sales. The level of commercial activity is important in this regard since it is a major factor influencing the specific variables that affect the state's largest two sources of revenue.

### *INCOME TAXES*

The Virginia income tax structure generally conforms to the federal tax structure. For example, the calculation of an individual's taxable income in Virginia begins with the amount that the individual in question reports to the federal government as "adjusted gross income." The same holds true for corporations.

Under the federal tax structure, an organization is not taxed on its income from an activity that is substantially related to the charitable, educational, or other purpose that is the basis for an organization's granted tax exemption. In order for an organization to qualify for a tax exemption, it must file an Internal Revenue Service (IRS) Application Form (usually Form 1023 or 1024). If the IRS approves the application, the income of the organization is exempt from federal taxation and, because of conformity, Virginia taxation as well. The organization may still have to file an annual return with the IRS (Form 990, Return of Organizations Exempt From Income Tax) to itemize its revenue, expenses, and changes in net assets (balance sheet).

If, however, an otherwise tax-exempt organization carries on a trade or business that is not substantially related to its charitable (tax-exempt) purpose, that organization can be subject to income taxes. Under federal law, such unrelated business income is reported on Form 990-T, "Exempt Organization Business Income Tax Return," if the income is more than \$1,000. Moreover, a tax-exempt organization can create a subsidiary entity which is subject to taxation on its business income because it is not related to the parent organization's tax-exempt function.

An issue arises whenever any activity that is seemingly commercial in nature is carried out by a tax-exempt organization. A judgment has to be made whether the income from that activity is or is not "substantially" related to the charitable function of the organization. The former means that such income is tax exempt; the latter means that it is not.

Public testimony heard by the Commonwealth Competition Council's Taskforce focused on this issue. In many instances, not-for-profit organizations described commercial "look-alike" activities in which they were involved. The evidence submitted raised valid questions as to whether these activities were fundamental to the charitable cause of the not-for-profit organization.

Because income data related to these commercial activities is combined with other income of tax-exempt organizations on the IRS Form 990, it is difficult to determine the effect on state revenues of exempting commercial “look-alike” activities for not-for-profit organizations. Only estimates can be made.

The National Center for Charitable Statistics (NCCS) reports that there were 18,423 active 501 (c)(3) charitable organizations in Virginia during 1998. Of that amount, 6,226 were classified as reporting public charities. This category includes only those public charities that were required to file IRS Form 990 and did so. **Appendix D**

Based on these IRS Form 990 filings, the 6,226 not-for-profit organizations operating in Virginia in 1998 had combined revenue (income) of almost \$19.1 billion. This data excludes foreign organizations, government-associated organizations, religious congregations, and organizations with less than \$25,000 in gross receipts. **Appendix E**

If one were to accept these estimates of total revenue as valid (given they come from individual filings of IRS Form 990’s), and subtract from the total reported income amounts for gifts, grants, and contributions (so-called public support revenue), the residual income figure would be about \$13.3 billion. Further reducing this amount by organizations purely supporting public charities, educational institutions, health and rehabilitative organizations, and religious related, spiritual development entities, would leave about \$4.5 billion in income as shown below.

**PUBLIC CHARITIES REPORT IN VIRGINIA  
1998  
\$ IN MILLIONS**

Type	Total Revenue	Public Support	Other Revenue
All Entities	6,226	\$19,125.5	\$5,786.9
Less: Education Institutions	1,027	2,377.0	666.9
Health-General Rehab.	515	6,712.9	598.9
Religion related/spiritual Development	288	388.1	147.7
Supporting public charities	693	1,276.4	527.7
Net Total	3,703	\$8,371.1	\$3,845.7
			\$4,525.4

By subtracting public support revenue (made up of gifts, grants and contributions from government and private sources) from total revenues, the remainder of revenue (\$4.5 billion) principally consists of receipts from program services, investment sales and special events. While no one can estimate how much of this residual could possibly be associated with any types of “look-alike” commercial activity, small portions could have significant effects on state government revenue collections. For example, if only 3 percent of such revenue fell within this category, income tax revenue to the state would amount to approximately \$8.1 million assuming a tax rate of 6 percent. Currently, the income tax rate in Virginia for individuals is 5.75 percent for income above \$17,000 and for corporations it is 8 percent of net income.

Obviously, such estimates are provided only to exemplify the situation. Charitable entities operating in Virginia indicate, through their own reporting, that they take in billions of dollars in revenue. If only a fraction of that falls within the questionable range for state income taxation, large amounts are involved. Whatever estimate one makes of this total, it appears to be significant.

## ***RETAIL SALES AND USE TAX***

The sales tax in Virginia is 4.5 percent on the amount of the sale. Of this total, 3 percent goes to the state's general fund, one half of a percent is earmarked for transportation and road building, and 1 percent is a local option tax. Presently, all cities and counties in Virginia impose the 1 percent local option tax.

The Virginia sales tax is imposed on goods sold at the retail level. An equivalent use tax is also applied to other types of transactions. For example, mail order purchases not subject to the retail sales tax, because the vendor is located out-of-state, is subject to the use tax. Moreover, certain purchases by businesses, such as store fixtures, etc., may be subject to the use tax when that transaction is the last selling point before the good is consumed. Both the retail sales and the use tax apply to only tangible goods. Commercial services are not taxed in Virginia.

Recently, the Virginia Department of Taxation prepared an estimate of the value of the sales tax exemption provided to various types of commercial activities. The amount for nonprofit civic and community services and nonprofit cultural organizations, excluding churches, was \$4.9 million for fiscal year 1999. This revenue loss is based on information collected from the qualifying organizations at various times in the past. It may understate the actual revenue loss since additional organizations now use such exemptions. On the other hand, the sum of the value of individual exemptions may overstate the true impact because exemptions sometimes overlap in terms of affected transactions.

## CHAPTER 5

# DETERMINABLE EFFECT ON LOCAL REVENUES AT THIS TIME

The *Constitution of Virginia* states in the opening sentence of Article X, § 1, that “All property, except as hereinafter provided shall be taxed...” Section 1 continues then to give the General Assembly certain powers to classify and segregate property for taxation so long as taxation is uniform within the same class of subjects.

Local revenues are generated by specific authority granted by the General Assembly. A significant portion of those revenues result from property taxation, either real estate or tangible personal property.

Property tax exemptions generally result from two statutory principles, exemption by classification and exemption by designation. The *Code of Virginia* provides in Chapter 36 of Title 58.1 the parameters related to property tax exemption. An exemption by classification is authorized pursuant to Article X, § 6 (a) (6) of the *Constitution of Virginia*.

An example of an exemption by classification is “Property owned directly or indirectly by the Commonwealth, or any political subdivision thereof.” (§ 58.1-3606(A)(1), *Code of Virginia*). Another example from the same section is “2. Nonprofit private or public burying grounds or cemeteries.” The exemption classifications are broad, but it is not always clear whether or not a particular entity is covered by a classification.

The General Assembly, therefore, has the authority under Article X, § 6 (a) (6) of the *Constitution of Virginia*, to exempt an entity by specific designation. Examples of property exempt by designation include property of the Association for the Preservation of Virginia Antiquities or the Historic Richmond Foundation. There are more than 900 specific exemptions found in 58.1-3607 and 58.1-3650 of the *Code of Virginia*. A list of designated exemptions is included in **Appendix F**.

In addition to property tax exemption, there are exemptions for business and professional license taxes, retail sales and use tax, utility tax, and various other taxes. There are few, if any, tax code sections that do not have some exemption clause; and this is generally believed to be justly so. Exemptions to various taxes, other than property taxes, are by classification. The law rarely allows exemptions by designation in taxes other than ad valorem taxes (on the basis of value).

There exists a Constitutional principle of uniformity. That principle suggests that all similar tangible property is taxed to all taxpayers at the same rate and on a value determined using the same method. All other types of taxes are to be assessed uniformly and without bias. Whether or not the exemption by designation challenges the principle of uniformity was one of the questions raised during our fact-finding conferences with the public.

The Taskforce discovered through public discussions held throughout the state that concern exists that many activities conducted by not-for-profit, tax-exempt, organizations are in direct competition with for-profit businesses. Many individuals who appeared at the public meetings felt that the

Constitutional principle of uniformity was unreasonably diluted by exemptions extended to not-for-profit entities.

The Taskforce attempted to determine the fiscal impact associated with exemptions. It requested information from Virginia's approximately 136 localities regarding exempt real estate as reported under:

*Code of Virginia*

58.1-3603 Tax-exempt classification, exempted building and land being used as a revenue source

Results: Seventeen counties and cities reported this being done. One locality noted that churches leasing their parsonages for rent are charged taxes on the parsonage and the land it sits on.

58.1-3604 Tax exemption information for 1997, 1998, and 1999

Results: See **Appendix G** for a summary of tax exempt and tax immune real estate property in 1999 by county and city in Virginia. For this time period, \$2.0 billion out of \$16.6 billion was reported as tax exempt or tax immune real estate property for charitable organizations. Although summary information is not included in the appendices for 1997, it is on file with the Commonwealth Competition Council. This figure was in excess of \$1.7 billion out of \$15 billion in 1997. The larger figure in each instance reflects summary information by categories classified as non-governmental (religious, charitable, educational, and other). Time did not permit the thorough analysis of the survey forms from the Commissioners of the Revenue for 1998, but the material is available for inspection and the analysis will be completed.

58.1-3605 Triennial application for exemption

Results: Four counties and cities responded affirmatively to this triennial review. However, the majority of all the reporting counties and cities indicated they have no local ordinance to support this triennial review process.

58.1-3400-3407 Payments in lieu of taxes

Results: Fourteen counties and cities are currently assessing payment in lieu of taxes for the exempted property in their jurisdictions.

The Taskforce discovered, however, that there are no records maintained that could be used to measure how much potential tax revenue is being forgiven in the form of state and local tax exemptions on tangible personal property. Nor were records maintained that could be used to determine the fiscal impact of tax exemptions on local license taxes.

In analyzing the competition between the "ongoing or permanent commercial activities of not-for-profit organizations" and the activities of for-profit entities, it is difficult, nearly impossible, to accurately determine the state and local revenue impact resulting from the various tax exemptions. The recommendations, therefore, resulting from the work of this Taskforce include a registration process that will develop and maintain information that will allow for the calculation of fiscal impact.

## CHAPTER 6

# HOW THESE ISSUES HAVE BEEN APPROACHED BY OTHER STATES

The issues surrounding not-for-profit organizations have been addressed by perhaps all of the states. The Taskforce has categorized the responses into three types of actions with supporting documentation from certain states as examples for Virginia to study:

### *INDEPENDENT ACTION BY ATTORNEYS GENERAL*

State Attorneys General (AGs) are increasing their influence over America's not-for-profit sector. This action affects not-for-profits in two ways:

First, in most states, AGs are the principal regulators of charities. Such regulation often serves to provide donors with information about which charities are helping the unfortunate and which ones are spending most of their funds on overhead and administrative expenses. In this capacity, the AGs provide a service comparable to nonprofit watchdogs like the National Charities Information Bureau and Guidestar.com.<sup>20</sup>

For example, it was learned that some AGs are investigating telemarketers who raise funds for nonprofits. In December, the California AGs office issued a report charging that most commercial telemarketers raised \$196 million from Californians for charity in 1998, but kept \$110 million (56 percent) as commissions. Some nonprofits, according to the AGs office, received surprisingly small sums. Telemarketers raised \$1.7 million for the California Organization of Police and Sheriffs, but only donated \$38,562 to the charity. California's donors contributed \$1.6 million to Concerned Women for America, but telemarketers only handed over \$92,823 to CWA.<sup>21</sup>

Secondly, the AGs provide an avenue for the public to obtain information. Most state AGs have useful websites. A case in point is the California Attorney General's site:

**<http://caag.state.ca.us/charities>**

That state's database contains information on the more than 80,000 registered charities. In carrying out its charitable oversight duties, the California AGs office provides information and assistance to both individuals who serve as officers within the charitable organizations and to the public-at-large desiring certain information on registered charities. California's AGs website and database can be extremely useful in ascertaining whether a charity or not-for-profit is truly charitable or whether it is taking advantage of the public with actions that seemed to defraud the people. The database is also useful in determining whether a not-for-profit organization is gaining a competitive advantage over free-market

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<sup>20</sup> Wooster, How State Attorneys General Police Non-Profits, Organization Trends, August 2000, page 1

<sup>21</sup> Op Cit. page .5



competitors because it allows for substantive, centralized, and regular registration of not-for-profit organizations as well as an overview of their actual charitable activities. **Appendix H**

That same source reported that Florida's Attorney General is probing St. Petersburg and Tampa City Missions. One investigator charges that only 3 percent of the almost \$700,000 raised there in 1997 went to the needy.<sup>22</sup>

## ***ACTION BY STATE LEGISLATURES***

In at least one state, Pennsylvania, the state legislature has taken the lead in seeing that charities actually did the job for which they were given their special concessions (including tax exemptions). The Pennsylvania legislature substantially amended its statutes in 1997 relating to "the tax exemption of institutions of purely public charity."<sup>23</sup> The revised statute (**Appendix I**) prohibits charitable organizations from using their tax-exempt status to compete unfairly with small businesses. The reason cited for this change was that such competition leads to an enormous loss of public revenues. It was reported that this landmark legislation is already being used as a model in other states.

The Taskforce was told that commercial businesses across Virginia and the United States perceived that they were experiencing increased direct competition from non-for-profit, tax-exempt organizations. Everything from childcare services, printing, health club services, banking, telecommunications, and transportation businesses report unfair competition with tax-exempt organizations. Likewise, government at all levels is becoming increasingly concerned with the revenue losses in the millions of dollars. In one court case, a judge ruled that the activities of a not-for-profit organization be examined floor by floor, room by room, to determine to what extent that portion of the facility was being used to further the charitable mission of the organization. As a result, that not-for-profit organization was required to pay proportionate taxes. This Pennsylvania legislation under Section 8 dealt specifically with unfair competition with small businesses, saying:

- That institutions of purely public charity shall not use their tax-exempt status to compete unfairly with small business,
- Such a charity may not fund, capitalize, guarantee the indebtedness of, lease obligations of, or subsidize any form of a commercial business (or an activity in competition with a commercial business) that is unrelated to the institution's charitable purpose as stated in the institution's charter or governing legal documents (with certain exceptions relating to employees or members, governmental relationships, or prior existing business arrangements),
- The system for the enforcement of these provisions is through a system of mandatory arbitration which can receive complaints from all aggrieved small businesses with the right of a de novo (from the beginning) appeal to the local jurisdictional court of record,

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<sup>22</sup> Ibid.

<sup>23</sup> Pennsylvania House Bill 55, 1997, Section 8

- All not-for-profit organizations are required to file an annual report to a central collecting point within 135 days of the charity's fiscal year with information necessary to carry out the purpose of the legislation as stated therein,
- All bona fide duly constituted religious institutions and churches are exempt from filing an annual return with the IRS or one which receives less than \$25,000 per year,
- All reporting charities are required to file an annual filing fee, and
- Sanctions for failing to file are explicit and significant, and tax exemptions are curtailed in any year in which the required reports are not made.

## ***ACTION BY LITIGATION***

Although some states have not taken action through their Attorneys General or by legislation, action has been taken by aggrieved citizens and businesses through litigation in the courts.

Courts have also begun to recognize that tax-exempt organizations are directly competing with taxpaying clubs. In some cities, the not-for-profit organizations have lost all or part of their tax exemption because of their non-charitable fitness facilities. For example:

Milwaukee, Wisconsin, required a not-for-profit organization to pay nearly \$48,000 in annual property taxes for a health club located in a shopping mall.<sup>24</sup>

In Sewickley, Pennsylvania, courts have upheld a tax assessor's decision to put that city's not-for-profit organization on the tax rolls. The court wrote that the not-for-profit fitness center advances no charitable purpose, concentrating rather on providing high end fitness services to paying, affluent clientele.<sup>25</sup>

In Pittsburgh, Pennsylvania, approximately 86 percent of the property of a not-for-profit organization was classified as exempt and approximately 14 percent was taxable based on the usage of the facility. It was opined that the facility did not advance a charitable purpose because it did not devote a substantial portion of its assets to the general public, but instead to its dues-paying members.<sup>26</sup>

For many years in Multnomah County, Oregon, a charitable tax exemption was granted a not-for-profit organization. Based on a review and analysis of the use of the property, the locality revoked a portion of its tax exemption because a portion of the facility was used as a fitness center. This decision was appealed and the court agreed with the county. The court opined that "...providing... facilities for physical fitness can be a charitable purpose if done in a charitable manner. However, the two fitness centers are not operated in a charitable manner because of their policies to serve only a small segment of the community, their pricing structure, and the minimal element of giving..."<sup>27</sup>

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<sup>24</sup> Milwaukee Journal Sentinel, April 18, 2000

<sup>25</sup> Allegheny County, Pennsylvania, Court of Common Pleas, GD 97-21302, April 19, 2000

<sup>26</sup> Commonwealth Court of Pennsylvania, No. 3067 C.D. 1988, September 29, 1989

<sup>27</sup> Oregon Tax Court, No. 2717, October 27, 1988

## CHAPTER 7

# HOW THESE ISSUES HAVE BEEN APPROACHED BY THE FEDERAL GOVERNMENT

Early in the development of the IRS, the federal government found the need to deal with private charities and charitable organizations.

When the federal income tax was first enacted, most of the charitable entities were religious organizations and local parish churches. These were relatively easy to deal with under the Constitutional provisions of the First Amendment separating church and state. But even in the earliest part of the 20<sup>th</sup> century, there were organizations and trusts founded for eleemosynary (charitable or good works) purposes that did not really fit into the religious exemptions in the constitutional framework of the nation. For this reason, the IRS developed Section 501 of the IRS Code, and currently there are 31 classifications of this code that permit organizations to be tax exempt. **Appendix J** The IRS has also developed the standard form for such organizations to report their income (even if they did not have to pay any tax).

The forms (IRS 990 and 990-T) were developed for two reasons:

1. to provide a way for such organizations to report any possible taxable income, and
2. to provide a means whereby the federal government could maintain and provide oversight for such organizations, and to ensure that the beneficial tax provisions for such organizations were not the source of abuse.

In the course of developing Forms 990 and 990-T and requiring its annual filing for certain charitable organizations and trusts, the IRS (as with all such agencies) ultimately established a significant set of rules and regulations relative to when and whether such a not-for-profit organization had to both file such forms and possibly pay any taxes on income not related to the primary charitable purposes of the organizations.

The IRS has recently issued its latest amendments to these Rules and Regulations which are found in IRS Publication 598 (revised February 1998) entitled "Tax on Unrelated Business Income of Exempt Organizations." That publication sets forth many rules and regulations that allow the IRS and the federal government to review, analyze, and (where appropriate) impose taxes on otherwise exempt organizations.

Because of the federal requirement to annually file such information to one agency (the IRS), the federal government has the ability (if the rules relative to Form 990 and 990-T are enforced and analyzed) to review the effect of various tax policies and activities of not-for-profit organizations and to make changes where fairness, revenue, and other appropriate public policy issues require attention. Unfortunately, for the purposes of this study, not only are the 990 Forms filed from Virginia not-for-profit organizations not readily available, but our investigation raises question as to whether the filing or the contents requirements of these forms are being enforced. In some instances, it appeared to the Taskforce that some Virginia not-for-profit organizations simply fail to file the required 990 and/or 990-T Forms.

The regulations listed in IRS Publication 598 require that the following not-for-profit organizations file one or more of these forms for any and all unrelated business income:

- all state and municipal colleges and universities (and any tax-exempt foundations, endowments controlled thereby) and
- all not-for-profit organizations organized under Section 401 (a); 408; 501 (c) [*et. sig.*]—but not 501 (c) 1 and (c) 2; 529; 530 and possibly others.

Those same regulations require the filing of the Form 990-T only if the organization has over \$1,000 per year in unrelated business income.

In addition, the regulations make it clear that:

- "Unrelated business income" is the income from a trade or business that is regularly carried on by an exempt (not-for-profit) organization and that is not substantially related to the performance by the organization of its exempt purpose or function, except that the organization uses the profits derived from this activity.
- The term, "trade or business," generally includes any activity carried on for the production of income from selling goods or services. An activity does not lose its identity as a trade or business merely because it is carried on within a larger group of similar activities that may, or may not, be related to the charitable purposes of the organization.
- "Regularly carried on" means that business activities of an exempt organization show continuity and frequency and if they are carried on in a manner similar to corporate commercial entities of non-exempt activities.
- "Not substantially related" means that the activity is not substantially related to the organization's exempt charitable purpose if it does not contribute importantly to accomplishing that purpose (other than through the production of funds).

Basically the federal government (the IRS) handles the issues raised in this study through the full taxation of income from regular business activities which are substantially unrelated to the primary charitable purpose of the exempt organization, just as if they were fully taxable for-profit entities. The burden of proof for not-for-profit organizations is the Form 990. A copy of this form should be made available to state governments and subject to disclosure requirements. Likewise, the Form 990-T, now a document that is not open to the public, should be filed with state governments and also open for public inspection. In short, both the 990 and the 990-T forms should be open for public inspection.

## CHAPTER 8

# HOW THESE ISSUES HAVE BEEN APPROACHED BY THE COMMONWEALTH OF VIRGINIA

There are many Virginia government agencies involved in various aspects of non-for-profit organizations:

### FEDERAL REQUIREMENT

#### *OFFICE OF THE VIRGINIA ATTORNEY GENERAL*

As a part of the instructions for private foundations completing the IRS Form 990-PF, "Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation," the Foundation Manager must furnish a copy of the annual return to the attorney general of each state required to be listed in Part VII-A, line 8a of the form; the state in which the foundation's principal office is located; and the state in which the foundation was incorporated or created. This return is required to be sent to the attorney general at the same time the annual return is filed with the IRS.

Virginia's Office of the Attorney General reports they do receive these forms annually. They have taken the position that they are not authorized under federal law to release the 990 forms filed with their office. Federal laws spells out that individuals may obtain copies either from the entity itself or from the IRS, but does not expressly allow or require state attorneys general to provide photocopies to the public. Furthermore, nothing in the Virginia Freedom of Information Act overrides the privacy protections in federal tax law, and the records received in the Attorney General's Office are federal forms. While courts around the country are divided on this issue, the Virginia Attorney General's Office has taken the position that they have a duty to protect taxpayer confidentiality in these matters. These forms are logged in, indexed, filed, and held should there be a legal need for this information. Otherwise, they are held for five years, and then disposed of within the records management policies and procedures of the Library of Virginia. No fees are charged.

### VIRGINIA LAW

While the reporting by private foundations to the Attorney General is a requirement of the IRS, the following Virginia state agencies deal with not-for-profits because of specific state legislation:

## ***DEPARTMENT OF TAXATION***

This department receives the annual tax returns of not-for-profit organizations, just as all other Virginia tax returns. They also receive the applications for exemption to the Virginia sales and use tax, a prerequisite to the General Assembly granting tax exemption for this purpose to any organization. Pursuant to 1999 and 2000 legislation, the General Assembly directed that all not-for-profit organizations currently enjoying the sales and use tax exemption re-file and be re-certified for this exemption. The General Assembly also directed that this become an ongoing cycle with requesting organizations re-filing on a five-year cycle. This request for extension of the sales and use tax exemption was applicable to the following categories:

<u>Code of Virginia</u>	<u>Categories</u>	<u>Review Cycle</u>
§58.1-609.4	educational	2001
§58.1-609.7	medical-related	2002
§58.1-609.8	civic and community service	2003-4
§58.1-609.9	cultural	2005
§58.1-609.10	miscellaneous	2005

The Department of Taxation indicated that while this application process is ongoing, during 2000, some 1,600 letters were sent to the current known not-for-profit organizations who were tax exempt by designation with sales and use tax exemption status, requiring them to complete an application and submit it to the department. Some 1,113 organizations completed this requirement and their information has been forwarded to the General Assembly for its consideration of re-authorizing sales and use tax exemption during the 2001 session.

The Department of Taxation reported a new system being developed to track the dollar impact of these exemptions. It is intended that the Department of Taxation will issue a unique sales and use tax exemption number to each organization being granted this exemption. This new system will become effective July 1, 2001.

The department also advised that its database will contain only those nonprofit organizations that are exempt from the retail sales and use tax and that their database is not intended to identify all nonprofit organizations in Virginia. Furthermore, it contains information that is subject to the secrecy of information provisions under § 58.1-3 of the *Code of Virginia*. The Department of Taxation indicated this information must be part of the database in order that the department can fulfill its responsibilities under §§ 30-19.05 and 58.1-608.2 of the *Code of Virginia*. Therefore, this information is not available to the public as it is perceived as confidential tax information and protected by the laws of the Commonwealth. No fees are charged.

## ***DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES***

This department's Office of Consumer Services is tasked with administering the provisions of the Virginia Solicitation of Contributions (VSOC) Law, §§ 57-48 through 57-69 of the *Code of Virginia*. The VSOC Law was enacted by the General Assembly in 1974 to prevent solicitation fraud. With exemptions outlined in § 57-60, it requires any organization that solicits contributions for charitable purposes to annually register with the Office of Consumer Services. In carrying out its mission, that office maintains

a database of information on each organization soliciting in the Commonwealth. This information is specifically authorized through § 57-49 of the *Code*, and is used to assist this state agency in meeting its responsibilities. The database does permit the agency to track complaints or to respond to inquiries from anyone seeking information or clarification on a solicitation. A filing fee is assessed.

## ***COMMONWEALTH COMPETITION COUNCIL***

In 1998, the General Assembly added responsibilities to the Commonwealth Competition Council in § 9-342 of the *Code of Virginia* and tasked this state agency with reviewing the practices of government agencies and nonprofit organizations which may constitute inappropriate competition with private enterprise. In this regard, the Council is further charged with developing proposals for preserving the traditional role of private enterprise; encouraging the expansion of existing, and the creation of new, private enterprise; and monitoring inappropriate competition by nonprofit organizations. No fee is charged for this service.

## ***STATE CORPORATION COMMISSION***

This independent state agency is vested with regulatory authority over many business and economic interests in Virginia, and serves as the Commonwealth's central filing office for corporations, limited partnerships, limited liability companies, and Uniform Commercial Code filings. Unlike many states, Virginia does not have a "not-for-profit" corporation statute. Entities incorporate in Virginia either as a stock corporation or a non-stock corporation. Most "not-for-profit" organizations organize as a non-stock corporation. To incorporate within Virginia, any entity must file with the Clerk of the State Corporation Commission. This office does not categorize domestic and foreign corporations as profit or nonprofit entities and collects no such information. The corporate database simply denotes whether an entity is a stock or non-stock corporation. All records are on microfilm and are accessible to the public on a fee basis. However, the requestor must know the formal name of the corporation in order to be able to have the record made available. The State Corporation Commission is established by the *Constitution of Virginia* and further delineated in various titles of § 6.1, 12.1, 13.1, 38.2, 50, 56, and 58.1 of the *Code of Virginia*. Fees are applicable.

## ***CHARITABLE GAMING COMMISSION***

The mission of the Charitable Gaming Commission is to enforce the charitable gaming laws of the Commonwealth and to prescribe regulations so as to enhance the integrity of the activities, provide for even regulation, and maintain the highest-quality charitable gaming environment, free of corrupt, dishonest or unprincipled practices, so as to increase the financial gain of bona fide charities. The Commission was established pursuant to § 8.2-340.15 of the *Code of Virginia*.

In 1996, Virginia joined 37 other states that provide statewide oversight of charitable gaming, including bingo, pull-tab, and raffle industry. Since 1973, charitable gaming had been permitted in Virginia as an exception to the state's general prohibition against gambling. This was a method for nonprofit religious, educational, charitable, and community organizations to raise needed funds. The legislation that formed the Charitable Gaming Commission contained provisions that the agency would be funded from fees paid by organizations involved in charitable gaming.

Since then, the Commission's primary goals have been to preserve the integrity of charitable gaming, increase the amount of money that is donated to charitable causes, and minimize the financial and regulatory burden on the volunteer organizations that game. At the same time, as the Commission has attempted to weed out the criminal element preying on Virginia's games, it has successfully emphasized putting the charity back into charitable gaming. Prior to the establishment of statewide regulation, only about 3 percent of gaming proceeds were being directed to charitable, religious, educational and community causes. Today, with over 12 percent of the gross receipts going to charitable uses, the Charitable Gaming Commission has made sure that charities get reasonable revenues from the gaming activities.



## CHAPTER 9

# FINDINGS AND RECOMMENDATIONS OF THE COMMONWEALTH COMPETITION COUNCIL

The work and deliberations of the Commonwealth Competition Council's Taskforce found that:

### *FINDING 1*

#### **VALUE IS RECEIVED FROM NOT-FOR-PROFIT ORGANIZATIONS**

- there are more than 19,000 known individual nonprofit or not-for-profit organizations operating in Virginia,
- the work of nonprofit and not-for-profit organizations in the Commonwealth continues to be highly desired and valued both by its governmental entities and the citizens of Virginia,
- these organizations provide much needed and valued services in all areas of life and countless numbers of Virginians are the beneficiaries of these services, and
- it is in the best interest of the Commonwealth that these organizations continue to be granted certain exemptions from taxation

## ***FINDING 2***

- it does appear that a loss of revenues to State and local governments exists, although there is no central database system to determine the degree of the potential loss,
- there appear to be a number of unrelated business income (commercial) activities being conducted by not-for-profit organizations which are in direct competition with private enterprise, and
- there is a tax advantage to not-for-profit organizations undertaking commercial enterprises in the open market that is not provided to the for-profit businesses

### **REVENUE IMPACT FROM COMMERCIAL ACTIVITIES**

## ***FINDING 3***

### **CURRENT DATABASES MAY NOT BE COST EFFECTIVE OR PROVIDE CENTRALIZED INFORMATION**

- several state agencies are maintaining information on various aspects of tax-exempt organizations, each dealing with its own information and each not being able to share information with the other agencies of the Commonwealth,
- the current independent databases, manual systems, and processes of state government agencies working with not-for-profit organizations may not be cost effective, and the systems do not reflect the current trend in electronically accessible government or the goal of e-government in Virginia, and
- the citizens of the Commonwealth would be better served if there were a single e-government repository of information for these organizations that would serve all who desire information on any not-for-profit organization

## ***FINDING 4***

- there are over 400 authorities operating in Virginia
- the Taskforce was unable to find any central source containing accurate and up-to-date information on governance, personnel, financial status, and scope of operation on authorities and co-operatives, and
- the citizens of the Commonwealth would be better served if there were a single e-government repository of information for authorities and co-operatives operating in Virginia that would serve all who desire information on any of these quasi-governmental entities

## **LACK OF INFORMATION AVAILABLE ON AUTHORITIES AND CO-OPERATIVES**

**BASED ON THE FINDINGS PRESENTED TO AND CONSIDERED BY THIS TASKFORCE, IT IS RECOMMENDED THAT:**

***RECOMMENDATION 1***

**A COMPREHENSIVE  
INTERNET OR WEB-ENABLED  
DATABASE  
BE ESTABLISHED FOR  
NOT-FOR-PROFIT  
ORGANIZATIONS  
IN VIRGINIA**

- the General Assembly and Governor jointly initiate a process whereby Virginia governmental departments and other entities can work together to develop a plan to develop and manage this database,
- the Commonwealth Competition Council be directed to coordinate this effort,
- a plan of development involving all interested parties, including not-for-profit organizations and business representatives, be prepared on how and when this statewide database could be established for the Commonwealth of Virginia,
- any databases established for these purposes become a mandatory or required database, requiring each not-for-profit organization to file the designated information, and
- the Virginia Information Providers Network be consulted on the application of these databases to its network.

## ***RECOMMENDATION 2***

### **CONTINUED EXAMINATION OF THE ISSUE OF COMPETITION BETWEEN FOR-PROFIT AND NOT-FOR-PROFIT ENTITIES**

- the Commonwealth Competition Council, through its existing statutory authority, continue to examine the issue of competition between not-for-profit and for-profit entities and how such competition is affected by the differences in tax treatment provided such entities, and
- the study should concentrate on developing a procedure whereby specific situations involving the possible presence of unfair competition can be raised, analyzed, and resolved.

## ***RECOMMENDATION 3***

### **CONTINUED STUDY OF AUTHORITIES AND CO- OPERATIVES IN VIRGINIA IS WARRANTED**

- the Commonwealth Competition Council, under its ongoing existing authority, continue its study on authorities, with a more thorough emphasis not only on authorities, but co-operatives in Virginia and such other quasi-governmental entities as it may determine to have an impact on state revenues,
- explore the feasibility of an Internet or web-enabled database similar to that recommended for not-for-profit organizations as a central repository of information on authorities and co-operatives, and
- the Commonwealth Competition Council include its findings and recommendations on this topic in its annual report to the Governor and General Assembly

The principal advantage of the approach in Recommendation 1 is it establishes a plan to develop a central web-enabled database of information for not-for-profit organizations in Virginia. Currently, there is no database that allows sufficient oversight as to the impact of tax-exempt entities on local and state tax revenues. This approach would enhance the ability of local and state entities to evaluate whether or not various exemptions are justified.

Additionally, substantial savings could be realized at the state level by providing a common database for this information. For example, the Department of Taxation, Attorney General's Office, Department of Agriculture and Consumer Services, Charitable Gaming Commission, State Corporation Commission as well as the Commonwealth Competition Council, all maintain a portion of the information included on the IRS Form 1023 and Form 990.

Recommendation 2 is in keeping with the mission of the Commonwealth Competition Council and suggests that the Council continue examination of competition between for-profit and not-for-profit entities. It is recommended that such a study concentrate on developing a procedure whereby specific situations involving the presence of unfair competition can be raised, analyzed, and resolved.

With respect to Recommendation 3, similar advantages occur as with Recommendation 1. Its primary focus is to identify and review the practices of authorities and co-operatives in Virginia toward the development of a process for a full review of the governance and administration of the more than 400 quasi-governmental entities and their impact on state revenues.

# **APPENDICES**

001163432

SENATE JOINT RESOLUTION NO. 219  
AMENDMENT IN THE NATURE OF A SUBSTITUTE  
(Proposed by the Senate Committee on Rules  
on February 7, 2000)  
(Patron Prior to Substitute—Senator Hanger)

Requesting the Commonwealth Competition Council to study the ongoing or permanent commercial activities of not-for-profit organizations and the effects of such activities on state revenues.

WHEREAS, the Commonwealth of Virginia enjoys a strong and diverse economy reliant upon free enterprise and commercial activities, which create employment, develop commercial infrastructure, and produce tax revenue; and

WHEREAS, the Commonwealth of Virginia also enjoys and relies upon the activities of not-for-profit organizations, which provide the Commonwealth with a diverse array of charitable, religious, and social services that improve the quality of life for Virginia citizens; and

WHEREAS, the federal, state, and local governments have created tax laws, regulations, and ordinances to provide for tax exemption and other incentives to help not-for-profit organizations further their charitable work and mission; and

WHEREAS, many tax exemptions and other incentives afforded to not-for-profit organizations have allowed some not-for-profit organizations to enter into ongoing or permanent commercial activities that compete with tax paying, revenue producing activities; and

WHEREAS, recent litigation and complaints indicate that a closer examination of the commercial activities of not-for-profit organizations may be justified; now, therefore, be it

RESOLVED by the Senate, the House of Delegates concurring, That the Commonwealth Competition Council be requested to study the ongoing or permanent commercial activities of not-for-profit organizations and the effects of such activities on state revenues. All agencies of the Commonwealth shall provide assistance to the Commonwealth Competition Council for this study, upon request.

The Commonwealth Competition Council shall complete its work in time to submit its findings and recommendations to the Governor and the 2001 Session of the General Assembly as provided in the procedures of the Division of Legislative Automated Systems for the processing of legislative documents.

UU1103432

SJ21951

4/12/00 14:1

Official Use By Clerks			
Agreed to By The Senate		Agreed to By The House of Delegates	
without amendment	<input type="checkbox"/>	without amendment	<input type="checkbox"/>
with amendment	<input type="checkbox"/>	with amendment	<input type="checkbox"/>
substitute	<input type="checkbox"/>	substitute	<input type="checkbox"/>
substitute w/amdt	<input type="checkbox"/>	substitute w/amdt	<input type="checkbox"/>
Date: _____		Date: _____	
_____	Clerk of the Senate	_____	Clerk of the House of Delegates



## Nonprofit Organizations on file with GuideStar\*

	Total	Annual Income Range							
		Less than \$25,000	\$25,000- \$100,000	\$100,000- \$250,000	\$250,000- \$500,000	\$500,000- \$1,000,000	\$1,000,000- \$5,000,000	\$5,000,000- \$20,000,000	\$20,000,000- Unlimited
1 California	85,802	55,497	12,061	6,224	3,609	2,988	3,768	1,111	544
2 New York	55,259	31,228	7,419	4,676	3,296	2,651	3,746	1,475	768
3 Texas	49,700	34,858	5,826	3,183	1,897	1,418	1,734	518	266
4 Pennsylvania	33,576	19,181	4,819	2,942	1,877	1,495	2,036	780	446
5 Florida	32,952	21,964	4,134	2,223	1,374	1,071	1,462	513	211
6 Ohio	31,017	19,209	4,160	2,365	1,640	1,241	1,547	586	269
7 Illinois	30,456	18,482	4,087	2,450	1,626	1,226	1,703	589	293
8 Michigan	22,613	14,258	3,012	1,632	1,068	821	1,195	420	207
9 Massachusetts	20,904	11,146	3,266	1,852	1,241	1,023	1,480	648	248
10 New Jersey	19,585	11,968	2,893	1,522	904	686	1,090	346	176
11 Virginia	19,421	12,153	2,776	1,563	856	668	897	330	178
12 North Carolina	18,876	11,744	2,762	1,517	947	649	839	279	139
13 Washington	18,657	12,570	2,479	1,297	741	566	709	216	79
14 Missouri	16,904	11,552	1,945	1,157	641	531	697	251	130
15 Indiana	16,190	10,491	2,229	1,184	709	536	645	250	146
16 Wisconsin	16,009	10,048	2,172	1,290	806	562	751	254	126
17 Maryland	15,921	10,055	2,067	1,170	702	630	858	308	131
18 Georgia	15,649	9,987	2,050	1,182	771	550	706	245	158
19 Minnesota	15,473	9,191	2,237	1,366	819	627	827	275	131
20 Colorado	13,718	8,726	1,917	1,070	661	493	604	184	63
21 Tennessee	12,586	8,149	1,611	940	570	416	593	224	83
22 Oregon	11,142	7,162	1,596	857	486	356	509	127	49
23 Connecticut	10,753	6,049	1,608	919	641	486	679	275	96
24 Iowa	10,440	7,049	1,298	688	396	346	445	152	66
25 Arizona	10,092	6,736	1,309	710	406	319	415	144	53
26 Oklahoma	10,075	7,191	1,136	570	388	284	339	114	53
27 South Carolina	9,569	6,855	1,018	569	365	273	326	119	44
28 Kentucky	8,943	5,946	1,142	607	358	303	376	143	68
29 Alabama	8,830	5,799	1,173	632	397	309	345	128	47
30 Louisiana	8,653	5,815	954	664	414	299	366	99	42
31 Kansas	8,580	5,737	1,098	612	354	262	344	122	51
32 District of Columbia	7,217	3,658	741	693	526	484	738	255	122
33 Nebraska	6,108	4,015	780	477	257	187	257	100	35
34 Arkansas	5,990	4,012	774	454	223	178	231	84	34
35 New Mexico	5,327	3,502	704	392	255	178	218	59	19
36 Mississippi	5,099	3,515	593	358	173	134	206	88	32
37 West Virginia	4,887	3,196	630	348	213	182	212	66	40
38 Maine	4,262	2,406	644	397	253	172	251	94	45
39 Utah	4,254	2,907	495	272	162	168	186	51	13
40 Montana	4,142	2,810	544	287	171	125	148	42	15
41 Hawaii	4,125	2,784	496	247	201	126	181	64	26
42 Rhode Island	3,994	2,052	699	432	257	191	251	77	35
43 New Hampshire	3,852	2,232	601	340	189	147	226	83	34
44 Nevada	3,452	2,391	412	229	134	105	137	32	12

## Nonprofit Organizations on file with GuideStar\*

		Annual Income Range							
		Less than \$25,000	\$25,000- \$100,000	\$100,000- \$250,000	\$250,000- \$500,000	\$500,000- \$1,000,000	\$1,000,000- \$5,000,000	\$5,000,000- \$20,000,000	\$20,000,000- Unlimited
45 Idaho	3,402	2,387	434	238	127	72	118	19	7
46 Vermont	3,186	1,881	486	310	160	124	151	50	24
47 South Dakota	3,047	2,089	350	196	112	89	147	46	18
48 Alaska	2,665	1,653	373	224	151	95	126	32	11
49 North Dakota	2,648	1,745	350	168	119	85	130	38	13
50 Delaware	2,421	1,316	335	232	151	133	172	54	28
51 Wyoming	2,192	1,455	294	187	95	70	70	19	2
52 Puerto Rico	538	351	24	24	29	22	46	30	12
53 Virgin Islands	240	190	19	13	10	5	3	0	0
54 American Samoa	32	23	4	2	1	0	1	1	0
55 Guam	27	26	0	0	1	0	0	0	0
56 Northern Mariana Island	13	11	0	0	1	0	1	0	0
57 Marshall Islands	4	2	1	0	0	0	1	0	0
58 Palau	2	1	0	0	0	0	1	0	0
59 Fed States/Micronesia	1	0	0	0	1	0	0	0	0
	741,472	469,406	99,037	56,153	34,932	27,157	36,240	12,609	5,938

# AUTHORITIES IN VIRGINIA<sup>1</sup>

## SOURCES OF INFORMATION

- Review of Audit and Oversight Provisions of Supervisory Entities—  
AUDITOR OF PUBLIC ACCOUNTS—(November 1999)
- Discretionary Authorities and special districts available to local government in  
Virginia—COMMISSION ON LOCAL GOVERNMENT (August 1999)
- Authorities Book—  
DIVISION OF LEGISLATIVE SERVICES
- Public Authorities and Public Policy—  
THE BUSINESS OF GOVERNMENT—EDITED BY JERRY MITCHELL (1992)
- *CODE OF VIRGINIA*, 1950, as amended, Section 15.2 et. seq

## CODE OF VIRGINIA

- Lists only two categories of local subdivisions
  - Political
  - Governmental

NOTE: The words are often used interchangeably so specific reference to the *Code* must be made in a particular instance.

- What do the words mean?
  - 15.2-102 GOVERNING BODY: means the board of supervisors of a county, council of a city or council of a town, as the context may require
  - 15.2-2701 POLITICAL SUBDIVISION: means any county, city or town, school board, transportation district commission, or any other local governmental authority or local or public service corporation owned, operated or controlled by a locality or local government authority, with power to enter into contractual undertakings
  - 15.2-4502 GOVERNING BODIES: means the boards of supervisors of counties and councils of cities comprising a transportation district
  - 15.2-5101 AUTHORITY: means an authority created under the provisions of 15.2-5102 or Article 6 (15.2-5152 et seq) of this chapter or, if any such authority been abolished, the entity succeeding to the principal functions thereof

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<sup>1</sup> Presentation by Dr. Earl H. McClenney, Jr., Vice Chairman, Commonwealth Competition Council, December 2000

## FORMS OF LOCAL GOVERNMENTS IN VIRGINIA

- Towns
- Cities
  - Council-Manager
  - First Class City
  - Second Class City
- Counties
  - County Administrator
  - County Manager
  - Urban County Manager
  - County Executive
  - County Board Form
  - Commission Form

## THE PROBLEM OF NOMENCLATURE

- Local government functions
- State government functions
- General purpose local government units
- Political subdivisions
- Governmental subdivisions
- Supervisory entities
- Limited governments
- Districts
- Authorities
- Special governments
- Special districts

The Auditor's report<sup>2</sup> classifies entities as follows:

▪ Statewide supervisory entities . . . . .	22
▪ State supervisory entities part of state government . . . . .	83
▪ Supervisory entities local governments can establish. . . . .	22
▪ Local supervisory entities listed in either the <i>Code of Virginia</i> or the Acts of Assembly . . . . .	131

## THE CHALLENGE OF DEFINITIONS

- As shown, the multitude of *Code* sections contains variations on the definition of governmental subdivision and political subdivision.
- The Auditor of Public Accounts uses the term State Supervisory Entities.

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<sup>2</sup> Auditor of Public Accounts report, Attachment A (includes boards, commissions, councils, authorities, and districts), November 1999

## LEGISLATIVE SOURCES - *CODE OF VIRGINIA* SECTION

- 3.1 Produce Market Authority
- 5.1 Airport Authority
- 10.1-506 Soil and Water Conservation District
- 15.2-4300 Agricultural and Forestal District Act
- 15.2-4400 Local Agricultural and Forestry District Act
- 15.2-4500 Transportation District Act of 1984
- 15.2-4900 Industrial Development and Revenue Bond Act
- 15.2-5000 Printed Activity Bonds
- 15.2-5100 Virginia Water and Waste Authorities Act
- 15.2-5300 Hospital Authorities
- 15.2-5400 Electric Authorities Act
- 15.2-5500 Tourism Development Authority
- 15.2-5600 Public Recreational Facilities Authorities Act
- 15.2-5700 Park Authorities Act
- 15.2-5800 Virginia Baseball Stadium authority
- 15.2-5900 Hampton Roads Sports Facility Authority
- 15.2-6000 Virginia Coalfield Economic Development Authority
- 15.2-6100 Southside Virginia Development Authority
- 15.2-6200 Alleghany Highlands Economic Development Authority
- 15.2-6300 Authorities for Development of Former Federal Areas
- 15.2-6400 Virginia Regional Industrial Facilities Act
- 16.1-315 Regional Juvenile Detention Commission
- 21.141 Sanitation District - Non tidal waters
- 21.292 Drainage District
- 32.1-187 Mosquito Control District
- 33.1 Local Transportation Improvement District
- 36.1 Redevelopment and Housing Authorities
- 37.1-242 Behavioral Health Authority
- 53.1-95.2 Jail Authority

## GENERAL POLICY ACTIVITIES<sup>3</sup>

- Economic development authorities
- Educational Authorities
- Environmental protection authorities
- Health authorities
- Housing authorities
- Port authorities
- Public use facility authorities
- Transportation authorities
- Public utility authorities
- Multi-purpose authorities

<sup>3</sup> Public Authorities and Public Policy, The Business of Government, edited by Jerry Mitchell, 1992

## PLANNING DISTRICT COMMISSIONS

- 22 Planning District Commissions
- Boundaries set by law based on Census and MSA Data
- Boundaries do not cross lines of governmental subdivisions

## TYPES OF AUTHORITIES AND SPECIAL DISTRICTS<sup>4</sup>

• Airport Authority . . . . .	28
• Economic Development Authority . . . . .	21
• Health Center Commission . . . . .	2
• Industrial Development Authority . . . . .	138
• Jail Authority . . . . .	1
• Park Authority . . . . .	6
• Parking Authority . . . . .	17
• Public Recreational Facilities Authority . . . . .	5
• Public Service Authority . . . . .	80
• Redevelopment and Housing Authority . . . . .	34
• Regional Jail Board . . . . .	3
• Sanitary District . . . . .	18
• Sanitation District . . . . .	10
• Soil and Water Conservation District . . . . .	42
• Transportation District . . . . .	6
• Transportation Improvement District (individual locality) . .	1
• Transportation Improvement District (multi-county) . . . . .	1
• Not fitting in a general category . . . . .	<u>30</u>
TOTAL	433

## STATE SUPERVISORY ENTITIES

- State Auditor of Public Accounts lists 258 such entities which includes 113 organizations labeled "Authorities"

NOTE: As you can see there is some difference in the numbers between the Commission on Local Government and the State Auditor of Public Accounts. This difference probably reflects the difference in nomenclature used. Note also that the Auditor's report takes into account ALL boards, commissions, districts, and councils.

<sup>4</sup> Staff, Authorities and Special Districts in Virginia -- Commission on Local Government, July 31, 1998

## PERENNIAL ISSUES

- Accountability
- Financing
- Innovative uses
- Impacts
- Success or failure

## WHAT WE DON'T KNOW

- Accurate registered address
- Registered agents
- How much they spend
- Which ones are active or inactive
- The extent to which they comply with state or local personnel, procurement, and financial accountability standards
- If they have changed their mission

## FOCUS ON AUTHORITIES

- Assuming for purposes of discussion that we focus on all entities that have the word "Authority" in the name, the Commission on Local Government's list appears to be more inclusive.

## WHAT WE DON'T KNOW

- Accurate registered address
- Registered agents
- How much they spend
- Which ones are active or inactive
- The extent to which they comply with state or local personnel, procurement, and financial accountability standards
- If they have changed their mission

## AUDITOR OF PUBLIC ACCOUNTS RECOMMENDATIONS<sup>5</sup>

- The General Assembly may wish to study the process of creating supervisory entities to achieve greater consistency and to set minimum standards for basic powers to conduct general business operations. This study should consider methods to incorporate these provisions into existing enabling legislation for all entities regardless of the process for their original creation.

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<sup>5</sup> Review of Audit and Supervisory Provisions of Supervisory Entities, Auditor of Public Accounts, 1999.

## Appendix C

- The General Assembly may wish to consider requiring a state agency to monitor the creation of state and local authorities, boards, and commissions. This agency would maintain a comprehensive listing of supervisory entities created under general law. Additionally, local governments would report the creation of any additional entities by local ordinances.
- For state supervisory organizations, not directly part of the state governmental organizational structure, the General Assembly may wish to examine and develop consistent audit and oversight provisions for entities and groups of entities. These provisions should provide guidance for incorporating these guidelines in future legislation.
- The General Assembly may wish to consider allowing all state supervisory entities to be subject to review by the Joint Legislative Audit and Review Commission and the Auditor of Public Accounts.
- The General Assembly may wish to permit the governing body or bodies creating the supervisory entity to have the power to perform or authorize limited reviews or other oversight activities.
- The General Assembly may wish to study whether a local government creating a supervisory entity should have the power to dissolve that entity, under what conditions could they dissolve the entity, and the responsibility the government or governments would assume for the assets and liabilities upon dissolution.

## THE NEXT STEPS???

- Organize and conduct a survey (to count and describe authorities only)
- Propose a study resolution?
- Cooperative study with another agency



# CO-OPERATIVES IN VIRGINIA<sup>1</sup>

There are thirteen electric co-operatives in Virginia. Two cooperatives operating in MD and DE provide services in Virginia.

The localities served by Virginia based co-operatives are:

## Counties

1 Accomack	23 Giles	45 Orange
2 Albemarle	24 Goochland	46 Pittsylvania
3 Allegheny	25 Greene	47 Powhatan
4 Amelia	26 Greenville	48 Prince Edward
5 Appomattox	27 Halifax	49 Prince George
6 Augusta	28 Hanover	50 Prince William
7 Bath	29 Highland	51 Rappahannock
8 Bedford	30 Isle of Wight	52 Richmond
9 Botetort	31 King and Queen	53 Roanoke
10 Brunswick	32 King George	54 Rockbridge
11 Buckingham	33 King William	55 Rockingham
12 Campbell	34 Lancaster	56 Scott
13 Caroline	35 Lee	57 Shenandoah
14 Chesterfield	36 Loudoun	58 Southampton
15 Charlotte	37 Louisa	59 Spotsylvania
16 Craig	38 Lunenburg	60 Stafford
17 Culpeper	39 Madison	61 Suffolk
18 Cumberland	40 Mecklenburg	62 Surry
19 Dinwiddie	41 Montgomery	63 Sussex
20 Essex	42 Northampton	64 Westmoreland
21 Fairfax	43 Northumberland	65 Wise
22 Fauquier	44 Nottoway	

## Towns

1 Blackstone	4 Culpeper	7 Kenbridge
2 Bowling Green	5 Haymarket	8 Leesburg
3 Crew	6 Hurt	

## Cities

1 Petersburg			
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<sup>1</sup> Presentation by Dr. Earl H. McClenney, Jr., December 2000

## THE NUMBERS ON VIRGINIA CO-OPERATIVES

Source: Virginia, Maryland, and Delaware Association of Electric Co-operatives

• Number of Employees .....	1,309
• Number of Meters .....	379,637
• Total Value - utility plants .....	\$1,280,666,083
• Total Equity .....	576,919,654
• Cost of Power .....	334,436,309
• Tax Expense .....	7,641,403

The annual report, from which this data is drawn, indicates that information on co-operatives is readily available.

## WHAT WE DON'T KNOW

- The nature of their tax expense (They claim to be not-for-profit.)
- The extent to which they compete with private sector businesses

## Active 501(c)(3) Charitable Organizations in Virginia, Circa 1998

	<u>Number</u>	<u>Percent of Total</u>
<b>Total Active 501(c)(3) Charitable Organizations (a)</b>	<b>18,423</b>	<b>100%</b>
Public Charities (b)	17,328	94%
Nonreporting (c)	11,101	60%
Reporting with financial data (d)	6,227	34%
Out of scope organizations (e)	1	0%
<b>Reporting Public Charities *</b>	<b>6,226</b>	<b>34%</b>
Operating	5,523	30%
Supporting	693	4%
Mutual Benefit	10	0%
Private Foundations (f)	1,095	6%

\* See the new 1998 summary statistics on reporting public charities and their finances from the 1999 Core file

Notes: Reporting public charities include only organizations that both reported (filed IRS Form 990) and were required to do so. The following were excluded: foreign organizations, government-associated organizations, and organizations without state identifiers. Organizations not required to report include religious congregations and organizations with less than \$25,000 in gross receipts. Sums of percentages may not equal one hundred due to rounding.

(a) State totals based on the total numbers of active 501(c)(3) organizations in the EO/BMF in 1998

(b) Public charities are calculated by subtracting the numbers of private foundations from the total number of active 501(c)(3) organizations

(c) Nonreporting organizations are calculated by subtracting private foundations and reporting public charities from the total number of active 501(c)(3) organizations

(d) Returns of organizations that are required to file IRS Forms 990 and report positive dollar amounts for either public support, total expenses, or total assets

(e) Foreign and government-associated organizations, and organizations without state identifiers

(f) Returns of private foundations that are required to file IRS Forms 990-PF

Sources: US Internal Revenue Service Exempt Organizations/Business Master File (EO/BMF), 1998 and Return Transaction File, 1999 (returns received in that calendar year) as adjusted by the National Center for Charitable Statistics

Prepared by the National Center for Charitable Statistics, 11/2000

# Reporting Public Charities in Virginia, by Type, Circa 1998

Appendix E

(dollars in millions)

	Organizations		Expenses		Assets		Public Support		Total Revenue	
	Number	Percent	Sum	Percent	Sum	Percent	Sum	Percent	Sum	Percent
<b>Virginia</b>	<b>6,226</b>	<b>100.0%</b>	<b>\$16,685.6</b>	<b>100.0%</b>	<b>\$35,319.1</b>	<b>100.0%</b>	<b>\$5,786.9</b>	<b>100.0%</b>	<b>\$19,125.5</b>	<b>100.0%</b>
<b>Operating public charities</b>	<b>5,523</b>	<b>88.7%</b>	<b>\$15,849.7</b>	<b>95.0%</b>	<b>\$30,383.0</b>	<b>86.0%</b>	<b>\$5,258.8</b>	<b>90.9%</b>	<b>\$17,840.4</b>	<b>93.3%</b>
Arts, culture, humanities	612	9.8%	\$990.4	5.9%	\$2,323.7	6.6%	\$603.3	10.4%	\$1,235.1	6.5%
Educational institutions	1,027	16.5%	\$1,877.1	11.2%	\$7,138.7	20.2%	\$666.9	11.5%	\$2,377.0	12.4%
Environmental quality, protection	112	1.8%	\$373.1	2.2%	\$2,156.7	6.1%	\$367.2	6.3%	\$619.2	3.2%
Animal related	97	1.6%	\$130.6	0.8%	\$130.2	0.4%	\$74.5	1.3%	\$140.2	0.7%
Health - general, rehabilitative	515	8.3%	\$6,214.0	37.2%	\$9,710.6	27.5%	\$598.9	10.3%	\$6,712.9	35.1%
Mental health, crisis intervention	106	1.7%	\$87.5	0.5%	\$94.3	0.3%	\$34.1	0.6%	\$95.9	0.5%
Disease, disorders, medical disciplines	102	1.6%	\$475.4	2.8%	\$375.5	1.1%	\$224.7	3.9%	\$494.3	2.6%
Medical research	49	0.8%	\$135.3	0.8%	\$197.3	0.6%	\$122.9	2.1%	\$153.9	0.8%
Crime, legal related	117	1.9%	\$103.4	0.6%	\$102.0	0.3%	\$69.7	1.2%	\$114.5	0.6%
Employment, job related	95	1.5%	\$316.7	1.9%	\$172.5	0.5%	\$161.7	2.8%	\$327.6	1.7%
Food, agriculture, nutrition	39	0.6%	\$35.4	0.2%	\$42.6	0.1%	\$28.7	0.5%	\$37.7	0.2%
Housing, shelter	279	4.5%	\$150.1	0.9%	\$679.3	1.9%	\$61.8	1.1%	\$170.3	0.9%
Public safety, disaster relief	225	3.6%	\$47.6	0.3%	\$159.2	0.5%	\$23.6	0.4%	\$54.5	0.3%
Recreation, sports, leisure, athletics	351	5.6%	\$75.5	0.5%	\$122.8	0.3%	\$28.1	0.5%	\$89.4	0.5%
Youth development	119	1.9%	\$89.5	0.5%	\$116.5	0.3%	\$33.2	0.6%	\$96.6	0.5%
Human services - multipurpose	713	11.5%	\$3,316.0	19.9%	\$4,566.9	12.9%	\$1,354.9	23.4%	\$3,518.0	18.4%
International, foreign affairs	83	1.3%	\$237.8	1.4%	\$205.7	0.6%	\$213.5	3.7%	\$243.6	1.3%
Civil rights, social action, advocacy	51	0.8%	\$28.0	0.2%	\$27.3	0.1%	\$30.0	0.5%	\$32.6	0.2%
Community improvement	224	3.6%	\$144.8	0.9%	\$145.1	0.4%	\$62.6	1.1%	\$147.5	0.8%
Philanthropy, grantmaking	17	0.3%	\$9.6	0.1%	\$10.9	0.0%	\$14.0	0.2%	\$15.4	0.1%
Science and technology research	98	1.6%	\$476.7	2.9%	\$398.8	1.1%	\$231.5	4.0%	\$505.3	2.6%
Social science research	29	0.5%	\$30.5	0.2%	\$39.8	0.1%	\$20.6	0.4%	\$40.7	0.2%
Public, social benefit	90	1.4%	\$198.7	1.2%	\$821.7	2.3%	\$65.1	1.1%	\$231.8	1.2%
Religion related, spiritual development	288	4.6%	\$265.3	1.6%	\$566.6	1.6%	\$147.7	2.6%	\$338.1	1.8%
Unknown/unclassified	85	1.4%	\$40.7	0.2%	\$78.4	0.2%	\$19.6	0.3%	\$48.4	0.3%
<b>Supporting public charities</b>	<b>693</b>	<b>11.1%</b>	<b>\$827.2</b>	<b>5.0%</b>	<b>\$4,896.6</b>	<b>13.9%</b>	<b>\$527.7</b>	<b>9.1%</b>	<b>\$1,276.4</b>	<b>6.7%</b>
<b>Mutual benefit public charities</b>	<b>10</b>	<b>0.2%</b>	<b>\$8.6</b>	<b>0.1%</b>	<b>\$39.4</b>	<b>0.1%</b>	<b>\$0.4</b>	<b>0.0%</b>	<b>\$8.7</b>	<b>0.0%</b>

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## Reporting Public Charities in Virginia, by Type, Circa 1998

(dollars in millions)

Appendix E

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Note: Reporting public charities include only organizations that both reported (filed IRS Form 990) and were required to do so. The following were excluded: foreign organizations, government-associated organizations, and organizations without state identifiers. Organizations not required to report include religious congregations and organizations with less than \$25,000 in gross receipts.

Public support = gifts, grants, and contributions from government and private sources

Total expenses = current operating expenditures, grants and benefits, and payments to affiliates

Total revenue = calculated by NCCS using the following formula: gross income + public support + dues received - rental expenses - direct expenses other than fundraising expenses

Total assets = total assets at the end of the year, including cash, savings, investments, land, buildings, equipment, inventory, and accounts, pledges, grants, and loans receivable

Source: US Internal Revenue Service Form 990 Return Transaction File, 1999 (returns received in that calendar year) as adjusted by the National Center for Charitable Statistics

Prepared by the National Center for Charitable Statistics, 11/2000

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Academy of Music Theater, Inc .		58 1-3650 17	(1974, c 4119, 1984, c 675)
Big Stone Gap Housing Corporation,		58 1-3650 83	(1979, c 546, 1984, c 675)
Deep Creek Lodge No 46, Knights of Pythias		58 1-3650 174	(1985, c 143)
Father McDonald Columbian Center, Inc ,		58 1-3650 51	(1977, cc 363, 370, 1984, c 675)
Fellowship Square Foundation, Inc , 675)		58 1-3650 10	(1973, c 438, 1975, c 4(13, 1984, c
Goodwill Industries of Tenneva,		58 1-3650 60	(1977, c 373, 1984, c 675)
Greater Southeast Development Corporation,		58 1-3650 91	(1979, c 554, 1984, c 675)
Happy Acres Foundation, Inc ,		58 1-3650 47	(1977, c 337, 1984, c 675)
Historic Foundations for Pocahontas, Gordonsville and		58 1-3650 17	(1974, c 4119, 1984, c 675)
M A R C Workshop, Inc ,		58 1-3650 39	(1976, c 668, 1984, c 675)
Marine Corps League and subordinate detachments thereof,		58 1-3650 38	(1976, c 668, 1984, c 675)
Old Dominion Eye Bank and Research, Inc ,		58 1-3650 74	(1978, c 356, 1984, c 675)
Olde Newberne Foundation, Inc ,		58 1-3650 77	(1978, c 680, 1984, c 675)
Peninsula Arts Association, Inc ,		58 1-3650 32	(1976, c 668, 1984, c 675)
People-to-People Health Foundation, Inc.,		58.1-3650 78	(1978, c 7(14, 1984, c. 675)
Price's Fork Chapter of the Virginia State Grange,		58 1-3650 69	(1977, c 489, 1984, c 675)
Property of CANDII		58 1-3650.804	(1999, cc 13, 477)
Rappahannock Area Agency on Aging, Inc ,		58 1-3650.59	(1977, c 372, 1984, c 675)
Richmond Lodge No 45 - the Benevolent and Protective		58 1-3650 375	(1990, c 145)
River's Edge Civic Association,		58 1-3650 64	(1977, c 379, 1984, c 675)
Shenandoah Fellowship Foundation,		58 1-3650 58	(1977, c 371, 1984, c 675)
Southside Virginia Railroad Society,		58 1-3650 34	(1976, c 668, 1984, c 675)
Southwest Development Corporation,		58 1-3650 84	(1979, c 547, 1984, cc 495, 675)
Sun Ray Farmers Association,		58 1-3650.54	(1977, c 365, 1984, c 675)
Sun Ray Parent-Teachers Association,		58 1-3650.53	(1977, c 365, 1984, c 675)
Temple Foundation, Inc ,		58 1-3650.8	(1973, c 4,R8, 1984, c 675)
The Northern Neck Elks Lodge No 2666,		58 1-3650 770	(1998, c 646)
Tidewater Intergroup Service Center, In c ,		58 1-3650 50	(1977, c 362, 1984, c 675)
Tuckahoe Little League, Inc ,		58 1-3650 43	(1976, cc 438, 668, 1984, c 675)
Twig, Junior Auxiliary of the Alexandria Hospital,		58 1-3650 62	(1977, c 375, 1984, c 675)
Upper Pohick Community League,		58 1-3650 67	(1977, c 482, 1984, c 675)
Valley Workshops, Inc ,		58 1-3650 56	(1977, c 368, 1984, c 675)
Vinson Hall Corporation,		58 1-3650 4	(1973, c 438, 1984, c 675)
West End Community Center, Inc ,		58 1-3650 42	(1976, c 668, 1984, c 675)
Westminster-Canterbury Corporation,		58 1-3650 29	(1975, c 376, 1984, c 675)
William Byrd Community House, Inc ,		58 1-3650 70	(1978, c 192, 1984, c 675)
Eastern Shore Community Development Group,	Accomack County	58 1-3650 167	(1984, c 529)
Eastern Shore Foodbank,	Accomack County	58 1-3650 645	(1995, c 618)
Eastern Shore Rural Health System, Inc ,	Accomack County	58 1-3650 646	(1995, c 618)
Light House Ministries, Inc ,	Accomack County	58 1-3650 418	(1991, c 351)
Property of Accomack County Nursing Home Commission,	Accomack County	58 1-3650 847	(1999, c 655)
Property of Francis Makemie Society	Accomack County	58 1-3650 839	(1999, c 655)
Jefferson Area Board for the Aging, Inc ,	Albemarle County	58 1-3650 657	(1996, c 602)
Our Lady of Peace	Albemarle County	58 1-3650 527	(1993, c 821)
Senior Center, Inc ,	Albemarle County	58 1-3650 313	(1988, c 672)
The Meadows Housing Corporation,	Albemarle County	58 1-3650 406	(1991, c 351)
Alexandria Community Y, Inc ,	Alexandria	58 1-3650 22	(1974, c 469, 1984, c 67 5)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Civilian Recreation Club of Alexandria, Virginia,	Alexandria	58 1-3650.15	(1974, c 469, 1984, c. 675)
Friends of Women Prisoners, Inc.	Alexandria	58.1-3650.125	(1982, c 212, 1984, c. 675)
Hopkins House Association of Alexandria, Virginia,	Alexandria	58 1-3650.14	(1974, c 469, 1984, c. 675)
Peninsula Nature and Science Center, Inc., and the American	Alexandria	58 1-3650.19	(1974, c 4139, 1984, c. 675)
Property of Goodwin House, Inc	Alexandria	58.1-3650.818	(1999, c. 147)
Sheltered Homes of Alexandria,	Alexandria	58.1-3650.35	(1976, c 668; 1984, c 675)
Virginia Trust for Historic Preservation, Lee-Fendall House	Alexandria	58 1-3650.20	(1974, c. 469, 1984, c. 675)
Altavista Sheltered Workshop, Inc.,	Altavista	58.1-3650.480	(1992, c. 442)
Arlington Hospital Properties, Inc.,	Arlington	58.1-3650.166	(1984, c 432)
The Nature Conservancy,	Arlington	58.1-3650.13	(1974, c 469, 1984, c 675)
Arlington Lodge #58, Free and Accepted Masons, Prince	Arlington County	58 1-3650.631	(1995, c. 618)
Arlington-Fairfax Jewish Congregation,	Arlington County	58 1-3650.195	(1985, c 614)
Ballston Baptist Church,	Arlington County	58 1-3650.194	(1985, c 614)
Good News Mission,	Arlington County	58 1-3650.197	(1985, c 614)
Greater Washington Educational Telecommunications	Arlington County	58 1-3650.165	(1984, c 423)
Hospice of Northern Virginia,	Arlington County	58 1-3650.351	(1989, c. 253)
Immaculate Heart Mission,	Arlington County	58 1-3650.193	(1985, c 614)
Macedonia Baptist Church of NAUCK,	Arlington County	58.1-3650.196	(1985, c 614)
National Hospital for Orthopedics and Rehabilitation,	Arlington County	58.1-3650.352	(1989, c 253)
St Mark's Evangelical United Brethren Church,	Arlington County	58 1-3650.192	(1985, c. 614)
St Peter's Episcopal Church of Arlington,	Arlington County	58.1-3650.198	(1985, c 614)
Ashland War Memorial Association,	Ashland	58.1-3650.2	(1973, c 438, 1984, c. 675)
Augusta Agricultural-Industrial Exposition, Inc.,	Augusta County	58.1-3650.28	(1975, c. 463; 1984, c 675)
Augusta Hospital Corporation	Augusta County	58 1-3650.601	(1994, c 380)
Blue Ridge Area Food Bank, Inc.,	Augusta County	58.1-3650.245	(1986, c 444)
Greenstone Residence, Inc.,	Augusta County	58 1-3650.303	(1988, c 647)
Property of the 121 Verona Corporation	Augusta County	58 1-3650.845	(1999, c. 240)
Property of Valley Program for Aging Services, Inc	Augusta County	58 1-3650.861	(2000, c. 492)
ShenanArts	Augusta County	58 1-3650.561	(1993, c. 821)
Elks National Home	Bedford	58 1-3650.621	(1995, c 618)
Property of The Maupin-Sizemore Foundation	Bedford	58.1-3650.822	(1999, cc 224, 238)
The Avenel Foundation	Bedford	58.1-3650.760	(1998, cc 343, 646)
The National D-Day Memorial Foundation,	Bedford	58 1-3650.761	(1998, cc 343, 646)
Forest Recreation Center, Inc., Forest Community, Bedford	Bedford County	58 1-3650.27	(1975, c 463; 1984, c. 675)
New London Community House, Inc.,	Bedford County	58.1-3650.72	(1978, c 212, 1984, c 675)
Patrick Henry Boys' Plantation, Inc.,	Bedford County	58.1-3650.383	(1990, cc. 400, 649)
Property of Bedford Christian Ministries	Bedford County	58 1-3650.887	(2000, c 492)
Property, of Forest Youth Athletic Association	Bedford County	58.1-3650.821	(1999, cc 223, 237)
Sedalia Center, Inc.,	Bedford County	58 1-3650.704	(1997, cc.303, 373)
The Corporation for Jefferson's Poplar Forest,	Bedford County	58 1-3650.170	(1984, c 546)
Virginia Jaycee, Inc.,	Bedford County	58.1-3650.238	(1986, c 343)
Bland County Historical Society	Bland County	58.1-3650.593	(1994, c 380)
Boissevain Coal Miners Memorial Museum, Inc.,(a.k a	Boissevain	58 1-3650.491	(1992, c.511)
Bridgewater Home, Inc	Bridgewater	58.1-3650.434	(1991, c 377)
Appalachian Educational Communications Corporation	Bristol	58.1-3650.653	(1996, c 602)
Bristol Goodson Historical Preservationists, Inc.	Bristol	58.1-3650.493	(1992, c 511)
LCCA Company, Inc.,	Brunswick County	58.1-3650.445	(1992, c 305)
Buckingham County Public Library,	Buckingham County	58 1-3650.461	(1992, c. 305)
Straight Street-Buckingham, Inc.,	Buckingham County	58 1-3650.777	(1998, c. 646)
The Historic Buckingham, Inc.,	Buckingham County	58.1-3650.117	(1982, c 212, 1984, c. 675)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Patrick Henry Boys Plantation, Inc.,	Campbell County	58.1-3650.243	(1986, c 443)
Dawn Progressive Association, Inc.,	Caroline County	58.1-3650.109	(1981, c. 401; 1984, c. 675)
Easter Seal Society of VA, Inc., (Formerly the Easter Seal Property of Historic Port Royal, Inc.	Caroline County	58.1-3650.156	(1984, c. 260)
Carroll County Historical Society, Inc.,	Carroll County	58.1-3650.888	(2000, c. 492)
Carroll County Historical Society, Inc.,	Carroll County	58.1-3650.483	(1992, c. 442)
Disabled American Veterans Galax Chapter # 37, Inc.	Carroll County	58 1-3650 594	(1994, c 380)
Mountain View Bible Camp.,	Carroll County	58 1-3650 293	(1988, c 613)
Property of Carroll Wellness Center	Carroll County	58 1-3650 895	(2000, c 492)
Tri-Area Health Clinic, Inc.,	Carroll County	58.1-3650 484	(1992, c 442)
Tri-County Homes, Inc ,	Carroll County	58 1-3650 470	(1992, c 305)
Client Centered Legal Services of Southwest Virginia, Inc.,	Cartlewood	58.1-3650 481	(1992, c 442)
Charles City County Civic League, Inc ,	Charles City County	58 1-3650 57	(1977, c. 369, 1984, c 675)
Chickahominy Indian Tribe, Inc.,	Charles City County	58 1-3650 516	(1993, c 309)
Patrick Henry Boys Plantation ,	Charlotte County	58 1-3650 277	(1987, c 301)
Blue Ridge Federation of the Blind	Charlottesville	58.1-3650.146	(1983, c 199, 1984, c. 675)
Charlottesville-Albemarle Legal Aid Society	Charlottesville	58 1-3650 164	(1984, c 405)
Hearthstone Children's House, Inc., of Charlottesville,	Charlottesville	58 1-3650 120	(1982, c 212, 1984, c 67,i)
Jefferson Area United Transportation	Charlottesville	58 1-3650 99	(1980, c 622; 1984, c 675J;
Madison House, Inc.	Charlottesville	58.1-3650.55	(1977, c 367, 1984, c. 675)
Martha Jefferson House and Infirmary	Charlottesville	58.1-3650 281	(1987, c 310)
Monticello Area Community Action Agency	Charlottesville	58.1-3650 569	(1994, c.173)
Paramount Theatre and Cultural Center, Inc.	Charlottesville	58 1-3650 528	(1993, c 821)
Senior Center, Inc.	Charlottesville	58 1-3650 282	(1987, c 310)
United Way-Thomas Jefferson Area	Charlottesville	58 1-3650.144	(1983, c 58, 1984, c 675)
Workshop V, Inc.,	Charlottesville	58.1-3650 147	(1983, c 200, 1984, c.675)
Fine Arts Museum of Southern Virginia,	Chase	58 1-3650 444	(1992, c.305)
Chase City Community Services, Inc.,	Chase City	58.1-3650.679	(1996, c 751)
Berkley Aerie No 795, Fraternal Order of the Eagles	Chesapeake	58 1-3650 319	(1988, c832)
Bible Broadcasting Network, Inc.	Chesapeake	58 1-3650 214	(1985, c 614)
Bible Broadcasting Network, Inc	Chesapeake	58 1-3650 177	(1985, c 143)
Chesapeake Community Trust	Chesapeake	58 1-3650 320	(1988, c 832)
Chesapeake RHF Housing, Inc.	Chesapeake	58.1-3650 494	(1992, c.511)
Chesapeake RHF Housing, Inc.	Chesapeake	58.1-3650.458	(1992, c 305)
Community Resource Network of Chesapeake	Chesapeake	58 1-3650 386	(1990, c 407)
Deep Creek Lodge No. 46, Knights of Pythias	Chesapeake	58.1-3650 211	(1985, c. 614)
Early Works, Inc.	Chesapeake	58 1-3650.499	(1992, c.511)
Foodbank of Southeastern Virginia, Inc.	Chesapeake	58 1-3650 241	(1986, c 443)
Great Bridge Baseball, Inc.	Chesapeake	58 1-3650 573	(1994, cc 173, 380)
Improved Benevolent Protective Order of Elks of the World	Chesapeake	58.1-3650 175	(1985, c 143)
Improved Benevolent Protective Order of Elks of the World	Chesapeake	58 1-3650 212	(1985, c 614)
Khedive Temple A.A.O.N.M S	Chesapeake	58 1-3650 176	(1985, c 143)
Khedive Temple A.A O.N.M.S.	Chesapeake	58 1-3650 213	(1985, c 614)
Morris Fine and Mamie Fine Foundation	Chesapeake	58 1-3650 247	(1987, c 262)
Portsmouth Lodge No. 898, Loyal Order of the Moose, Inc.	Chesapeake	58 1-3650 178	(1985, c. 143)
Portsmouth Lodge No. 898, Loyal Order of the Moose, Inc.	Chesapeake	58 1-3650 215	(1985, c 614)
Property of Chesapeake Care, Inc.	Chesapeake	58 1-3650.867	(2000, c. 492)
Property of the Chesapeake Health Investment Program	Chesapeake	58 1-3650 868	(2000, c 492)
Property of Virginia Association of the Blind, Inc.	Chesapeake	58 1-3650 843	(1999, c. 225)
Retirement Housing Foundation	Chesapeake	58 1-3650 330	(1989, c 253)
Susan Jan Kaneski Corporation	Chesapeake	58.1-3650 248	(1987, c. 262)



# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Triple-R Holding Corporation	Chesapeake	58 1-3650 498	(1992, c 511)
Virginia Tissue Bank	Chesapeake	58 1-3650 318	(1988, c 832)
Zulekia Court Number 35,L.O.S N A	Chesapeake	58 1-3650 755	(1998, cc 343,646)
The Henricus Foundation,	Chesterfield	58.1-3650 734	(1997, c 373)
Central Virginia ETV Corporation, Counties of Chesterfield	Chesterfield &	58 1-3650 149	(1983, c 237, 1984, c 675, 1985, c 126)
The Foundation for Senior Independence,	Chesterfield	58 1-3650 707	(1997, c 303)
Alternative Community Properties, Inc ,	Chesterfield County	58 1-3650 637	(1995, c 618)
Beach Community Grange and Woodpecker Grange,	Chesterfield County	58 1-3650 66	(1977, c 477, 1984, c 675)
Chesterfield Alternative Properties,	Chesterfield County	58.1-3650 532	(1993, c 821)
Chesterfield Alternatives, Inc ,	Chesterfield County	58 1-3650 779	(1998, c 646)
Chesterfield Alternatives, Inc.,	Chesterfield County	58 1-3650.425	(1991, c 351)
Chesterfield Alternatives, Inc.,	Chesterfield County	58 1-3650 735	(1997, c 373)
Gateway Farms, Inc , of Greater Richmond, Inc ,	Chesterfield County	58 1-3650 464	(1992, c 305)
Gateway Homes of Greater Richmond, Inc ,	Chesterfield County	58 1-3650 463	(1992, c 305)
Iverson Properties, Inc ,	Chesterfield County	58 1-3650 688	(1996, c 751)
Levitcus Project Association, Inc ,	Chesterfield County	58.1-3650 531	(1993, c 821)
Old Dominion Chapter, National Railway Historical Society,	Chesterfield County	58 1-3650 263	(1987, c. 272)
Omega Corporation of Chesterfield,	Chesterfield County	58 1-3650 113	(1981, c 413, 1984, c. 675)
Prestonwood Properties, Inc ,	Chesterfield County	58 1-3650 635	(1995, c 618)
Property of Chesterfield Alternatives, Inc	Chesterfield County	58 1-3650.815	(1999, c 36)
Property of Richmond Animal League	Chesterfield County	58.1-3650 813	(1999, c 29)
Property of the Kiwanis Foundation, Inc.	Chesterfield County	58.1-3650 859	(2000, c 492)
Richmond Metropolitan Habitat for Humanity, Inc ,	Chesterfield County	58 1-3650 681	(1996, c 751)
Ridge Run Terrace Properties, Inc ,	Chesterfield County	58 1-3650 636	(1995, c 618)
Terjo Properties, Inc ,	Chesterfield County	58.1-3650 689	(1996, c 751)
United Network for Organ Sharing,	Chesterfield County	58 1-3650 404	(1991, c 351)
Winters Hill Properties, Inc.,	Chesterfield County	58 1-3650 690	(1996, c 751)
Montgomery County Community Shelter,	Christiansburg	58 1-3650 722	(1997, c 373)
Virginia Mountain Housing, Inc.,	Christiansburg	58.1-3650.394	(1990, cc 847, 923)
Appalachian Trail Conference,	Clarke County	58 1-3650.190	(1985, c 614)
Burwell-Van Lennep Foundation,	Clarke County	58 1-3650.372	(1990, c 143)
Briarcliffe Foundation, Inc.	Clifton Forge	58.1-3650 161	(1984, c 310)
Virginia Division, Sons of Confederate Veterans,	Colonial Heights	58 1-3650 31	(1976, c 668; 1984, c. 675)
Military Order of the Purple Heart,	County of Fairfax	58 1-3650 115	(1981, c 413; 1984, c 675)
Gloucester Women's Club,	County of	58 1-3650 535	(1993, c 821)
Total Action Against Poverty in Roanoke Valley	Covington	58 1-3650 771	(1998, c 646)
Virginia Baptist Homes, Inc.,	Culpeper	58.1-3650.33	(1976, c 668; 1984, c. 675)
Culpeper Cavalry Museum, Inc	Culpeper County	58 1-3650 684	(1996, c 751)
Culpeper Community Development Corporation, Inc.,	Culpeper County	58 1-3650 454	(1992, c 305)
Services to Abused Families, Inc.,	Culpeper County	58.1-3650 453	(1992, c 305)
Sunny Fountain Lodge #1897, Grand United Order of Odd	Culpeper County	58 1-3650.526	(1993, c 821)
Windmore Foundation of the Arts,	Culpeper County	58.1-3650.669	(1996, c. 751)
Bellevue, Inc.	Danville	58 1-3650.359.	(1990, c. 130)
Danville Regional Health System,	Danville	58.1-3650.791	(1998, c. 646)
Family Life Services of Southern Virginia, Inc.	Danville	58.1-3650.652	(1996, cc 602, 751)
God's Storehouse, Inc	Danville	58 1-3650 301	(1988, c 633)
Memorial Properties, Inc.	Danville	58.1-3650 360	(1990, c.131)
Roman Eagle Memorial Home, Inc.	Danville	58 1-3650 738	(1997, c 373)
Roman Eagle Properties, Inc.	Danville	58.1-3650.361	(1990, c. 132)
Westover Hills Community Center, Inc	Danville	58.1-3650.363	(1990, c. 134)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Big Caney Water Corporation	Dickenson County	58.1-3650.598	(1994, c. 380)
Darvills Community Center,	Dinwiddie County	58.1-3650.790	(1998, c. 646)
Dinwiddie Library Foundation,	Dinwiddie County	58.1-3650.396	(1991, c. 351)
Pamplin Foundation,	Dinwiddie County	58.1-3650.682	(1996, c. 751)
The Association for the Preservation of Civil War Sites.	Dinwiddie County	58.1-3650.395	(1991, c. 351)
Ruritan National, Inc., and local affiliates,	Dublin	58.1-3650.16	(1974, c. 469, 1984, c. 675)
Greensville County Historical Society	Emporia	58.1-3650.579	(1994, c. 380)
Greensville Memorial Hospital, Inc	Emporia	58.1-3650.199	(1985, c. 614)
Samaritan Helping Hands Home	Emporia	58.1-3650.473	(1992, c. 305)
Village View Foundation	Emporia	58.1-3650.272	(1987, c. 284)
Country Club Hills Recreation Corporation	Fairfax	58.1-3650.701	(1997, c. 303)
E-TRON Systems, Inc doing business as Wildflour Breadmill	Fairfax	58.1-3650.694	(1996, c. 751)
Fairfax Cable Access Corporation,	Fairfax	58.1-3650.152	(1984, c. 107)
Fairfax Swimming Pool, Inc	Fairfax	58.1-3650.702	(1997, c. 303)
George Mason University Educational Foundation, Inc	Fairfax	58.1-3650.512	(1993, cc. 309, 821)
Mosby Woods Recreation Association, Inc	Fairfax	58.1-3650.700	(1997, c. 303)
Pathway Visions, Inc	Fairfax	58.1-3650.662	(1996, c. 602)
Trustees of Fairfax Old Town Hall,	Fairfax	58.1-3650.76	(1978, c. 664, 1984, c. 675J,
Alternative House, Inc ,	Fairfax County	58.1-3650.365	(1990, c. 136)
Arlington Assembly of God Housing Corporation,	Fairfax County	58.1-3650.124	(1982, c. 2 L2, 1984, c. 675)
Arlington-Fairfax Chapter, Inc , of the Izaak Walton League	Fairfax County	58.1-3650.608	(1994, c. 380)
Audubon Naturalist Society of the Central Atlantic States,	Fairfax County	58.1-3650.759	(1998, c. 343)
Bethany House of Northern Virginia, Inc ,	Fairfax County	58.1-3650.613	(1995, c. 606)
Bose Audubon Center of the Fairfax Audubon Society,	Fairfax County	58.1-3650.162	(1984, c. 314)
Christian Relief Services of Virginia, Inc ,	Fairfax County	58.1-3650.509	(1993, c. 309)
Colvin Run Citizens Association, Inc ,	Fairfax County	58.1-3650.206	(1985, c. 614)
David R Pinn Community Center,	Fairfax County	58.1-3650.218	(1985, c. 614)
David R Pinn Community Center, Sideburn Civic	Fairfax County	58.1-3650.181	(1985, c. 190)
Ecumenical Community for Helping Others, Inc ,	Fairfax County	58.1-3650.182	(1985, c. 190)
Ecumenical Community for Helping Others, Incorporated,	Fairfax County	58.1-3650.219	(1985, c. 614)
Edsall Park Swim Club, Inc.,	Fairfax County	58.1-3650.731	(1997, c. 373)
E-TRON Systems, Inc ,	Fairfax County	58.1-3650.696	(1997, c. 303)
Fairfax Affordable Housing, Inc.(formerly the South County	Fairfax County	58.1-3650.326	(1989, c. 249, 1992, c. 511)
Fairfax County Housing and Community Development	Fairfax County	58.1-3650.522	(1993, c. 821)
Fairfax County Police Association, Inc.,	Fairfax County	58.1-3650.713	(1997, c. 303)
Fairfax County Symphony Orchestra, Inc.,	Fairfax County	58.1-3650.612	(1995, cc. 606, 618)
Fairfax County Vocational Education Foundation, Inc ,	Fairfax County	58.1-3650.134	(1982, c. 532, 1984, c. 675)
Fairfax Education Association Retirement Housing	Fairfax County	58.1-3650.21	(1974, c. 469, 1984, c. 675)
Fairfax Opportunities Unlimited, Inc ,	Fairfax County	58.1-3650.97	(1980, c. 622, 1984, c. 675)
Falls Church Public Cable TV Access Corporation,	Fairfax County	58.1-3650.185	(1985, c. 614)
Food forARTICLE5 Other Exempt Property Others, Inc ,	Fairfax County	58.1-3650.746	(1997, c. 373)
Gabriel Homes Inc.,	Fairfax County	58.1-3650.390	(1990, c. 529)
Good Shepherd Housing and Family Services, Inc ,	Fairfax County	58.1-3650.750	(1998, c. 343)
Goodwin House, Inc.,	Fairfax County	58.1-3650.234	(1986, c. 310)
Greater Annandale Recreation Center, Inc ,	Fairfax County	58.1-3650.455	(1992, c. 305)
Greater Washington Jewish Community Foundation of	Fairfax County	58.1-3650.440	(1991, c. 377)
Greenwood Homes, Inc ,	Fairfax County	58.1-3650.163	(1984, c. 379)
Hartwood Foundation , Inc.,	Fairfax County	58.1-3650.624	(1995, c. 618)
Hartwood Group Homes, Inc.,	Fairfax County	58.1-3650.136	(1983, c. 22, 1984, c. 675)
Hartwood Place, Inc ,	Fairfax County	58.1-3650.366	(1990, c. 136)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Hartwood Terrace, Inc ,	Fairfax County	58.1-3650.717	(1997, cc. 303, 373)
Hayfield Farm Swim Club, Inc ,	Fairfax County	58.1-3650.580	(1994, c. 380),
Head Injury Services Partnership, Inc.,	Fairfax County	58.1-3650.540	(1993, c. 821)
Hispanic Communittee of Virginia, Inc ,	Fairfax County	58.1-3650.419	(1991, c. 351)
Inova Services, Inc.,	Fairfax County	58.1-3650.324	(1989, c. 247 & c. 253)
Kent Gardens Recreational Club, Inc.,	Fairfax County	58.1-3650.687	(1996, c. 751)
Kings Ridge Swim Club, Inc ,	Fairfax County	58.1-3650.787	(1998, c. 646)
Langley Nonprofit Housing Development Corporation,	Fairfax County	58.1-3650.353	(1989, c. 742)
Lee Graham Corporation,	Fairfax County	58.1-3650.785	(1998, c. 646)
Lend-A-Paw Relief Organization,	Fairfax County	58.1-3650.764	(1998, c. 343)
Lincoln Park Recreational Club, Inc	Fairfax County	58.1-3650.545	(1993, c. 821)
Little River Glen Limited Partnership,	Fairfax County	58.1-3650.740	(1997, c. 373)
Long Branch Swim and Racquet Club, Inc ,	Fairfax County	58.1-3650.786	(1998, c. 646)
Northern Virginia Family Services, Inc.,	Fairfax County	58.1-3650.391	(1990, c. 530)
Northern Virginia Youth Symphony Association,	Fairfax County	58.1-3650.497	(1992, c. 511)
Parklawn Recreation Association, Inc	Fairfax County	58.1-3650.570	(1994, c. 173)
Pathway Homes, Inc.,	Fairfax County	58.1-3650.257	(1987, c. 268)
Pathway Living, Inc.,	Fairfax County	58.1-3650.258	(1987, c. 268)
Pathway Options, Inc.,	Fairfax County	58.1-3650.514	(1993, c. 309)
Prison Fellowship Ministries	Fairfax County	58.1-3650.606	(1994, c. 380)
Property of Alliance for the Physically Disabled, Inc	Fairfax County	58.1-3650.805	(1999, c. 25)
Property of Bren Mar Recreation Association, Inc.	Fairfax County	58.1-3650.894	(2000, c. 492)
Property of Capital Area Community Food Bank, Inc	Fairfax County	58.1-3650.816	(1999, c. 134)
Property of Greenspring Village, Inc	Fairfax County	58.1-3650.896	(2000, c. 492)
Property of Lakeview Swim Club, Inc	Fairfax County	58.1-3650.836	(1999, c. 566)
Property of Northern Virginia Dental Clinic, Inc.	Fairfax County	58.1-3650.891	(2000, c. 492)
Property of Parent Educational Advocacy Training Center,	Fairfax County	58.1-3650.899	(2000, cc. 458, 492)
Property of Reston Interfaith Housing Corporation, Inc ,	Fairfax County	58.1-3650.873	(2000, cc. 458, 492)
Property of Somerset-Olde Creek Recreation Club, Inc	Fairfax County	58.1-3650.831	(1999, c. 468)
Property of Springboard Recreation Club, Inc.	Fairfax County	58.1-3650.898	(2000, cc. 458, 492)
Property of Springfield Swimming and Racquet Club	Fairfax County	58.1-3650.864	(2000, c. 492)
Property of the Broyhill Crest Recreation, Inc	Fairfax County	58.1-3650.857	(2000, c. 492)
Property of the Camelot Community Club, Inc	Fairfax County	58.1-3650.856	(2000, c. 492)
Property of the Rolling Hills Swim Club, Inc	Fairfax County	58.1-3650.854	(2000, c. 492)
Property of The Royal Pool Association, Inc.	Fairfax County	58.1-3650.900	(2000, cc. 458, 492)
Property of the Springfield, Virginia Youth Club, Inc.	Fairfax County	58.1-3650.865	(2000, c. 492)
Property of The Women's Center	Fairfax County	58.1-3650.877	(2000, cc. 458, 492)
Public Broadcasting Service,	Fairfax County	58.1-3650.725	(1997, c. 373)
Residential Youth Services, Inc ,	Fairfax County	58.1-3650.259	(1987, c. 268)
Resources for Independence of Virginia, Inc.,	Fairfax County	58.1-3650.714	(1997, c. 303)
Reston Interfaith, Inc ,	Fairfax County	58.1-3650.427	(1991, c. 351)
Robert Pierre Johnson Housing Development Corporation,	Fairfax County	58.1-3650.477	(1992, c. 305)
Ronald McDonald House Charities of Greater Washington,	Fairfax County	58.1-3650.741	(1997, c. 373)
Route One Corridor Housing, Inc ,	Fairfax County	58.1-3650.530	(1993, c. 821)
Saint Albans Housing Corporation,	Fairfax County	58.1-3650.148	(1983, c. 205, 1984, c. 675)
Saint Mary's Housing Corporation,	Fairfax County	58.1-3650.262	(1987, c. 271)
Second Saint Albans Housing Corporation,	Fairfax County	58.1-3650.508	(1993, c. 309)
Sheltered Occupational Center of Northern Virginia, Inc.,	Fairfax County	58.1-3650.235	(1986, c. 310)
The Jewish Foundation for Group Homes, Inc.,	Fairfax County	58.1-3650.765	(1998, cc. 343, 646)
The Marine Spill Response Corporation,	Fairfax County	58.1-3650.773	(1998, c. 646)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
The Naval Submarine League,	Fairfax County	58 1-3650 77 9	(1997,c 303)
The Potomac Conservancy,	Fairfax County	58 1-3650 699	(1997, cc 303, 373)
Transportation in Public Service, Incorporated,	Fairfax County	58 1-3650 203	(1985, c 614)
United Community Ministries, Inc.,	Fairfax County	58 1-3650 329	(1989, c 252)
Vinson Pavilion,	Fairfax County	58 1-3650 327	(1989, e 250)
Washington Regional Transplant Consortium,	Fairfax County	58 1-3650 503	(1993, c 309)
Wellspring Ministries,	Fairfax County	58 1-3650 208	(1985, c 614)
Wesley Agape House, Inc ,	Fairfax County	58 1-3650 686	(1996, c 751)
Wesley Housing Development Corporation of Northern	Fairfax County	58.1-3650 354	(1989, c. 742)
Wolf Trap Foundation of the Performing Arts,	Fairfax County	58 1-3650 126	(1982, c 212, 1984, c 675)
Woodley Recreation Association, Inc.,	Fairfax County	58.1-3650.649	(1995, c 618).
Assist, Inc	Falls Church	58 1-3650 107	(1981, c 401, 1984, c 675)
Falls Church Housing Corporation	Falls Church	58 1-3650 727	(1997, c 373)
Falls Church Housing Corporation	Falls Church	58 1-3650 265	(1987, c 274)
Falls Church Public Cable TV Access Corporation,	Falls Church	58.1-3650.185	(1985, c 614)
HOPE in Northern Virginia, Inc.	Falls Church	58 1-3650 137	(1983, c. 23, 1984, c 675)
Northern Virginia Association for Retarded Citizens, Inc.	Falls Church	58.1-3650.403	(1991, c 351)
Northern Virginia Family Service, Inc.	Falls Church	58 1-3650 402	(1991, c. 351)
Property of Falls Church Housing Corporation	Falls Church	58.1-3650.879	(2000, c. 492)
Recording Service for Visually Handicapped, Inc.	Falls Church	58.1-3650.496	(1992,c.511)
Rudolf Steiner School in Falls Church and any subsidiary,	Falls Church	58.1-3650.18	(1974, c. 469; 1984, c. 675)
Senior Citizens Center of Prince Edward County,	Farmville	58 1-3660 96	(1980, c. 622, 1989., c. 675)
Blue Ridge Christian Home, Inc	Fauquier County	58.1-3650.580	(1994, c. 380)
F O.R.E., Inc.,	Fauquier County	58.1-3650.169	(1984, c.529)
Family and Child Services of Washington, D.C., Inc.,	Fauquier County	58.1-3650 673	(1996, c 751)
Fauquier Habitat for Humanity, Inc.,	Fauquier County	58.1-3650.614	(1995, cc. 606, 618)
Fauquier Health Services Corporation,	Fauquier County	58.1-3650.310	(1988, c. 664)
Fauquier Hospital, Inc.,	Fauquier County	58.1-3650 191	(1985, c 614)
Fauquier Temporary Family Shelter, Inc.,	Fauquier County	58.1-3650.529	(1993, c. 821)
Health Dynamics, Inc.,	Fauquier County	58 1-3650.309	(1988, c. 664)
Healthcare Development Corporation,	Fauquier County	58.1-3650 311	(1988, c 664)
Meadow Outdoors Foundation, Inc.,	Fauquier County	58 1-3650 172	(1984, c.546 )
Remington Home, Inc.,	Fauquier County	58.1-3650.747	(1997, c 373)
Save the Railroad Station, Inc.,	Fauquier County	58.1-3650.671	(1996, c. 751)
Blue Mountain School,	Floyd County	58.1-3650.495	(1992, c.511)
Old Church Gallery,	Floyd County	58.1-3650.462	(1992, c. 305)
Fluvanna County Historical Society,	Fluvanna County	58.1-3650.478	(1992, c 305)
Property of the Rivanna Conservation Society	Fluvanna County	58 1-3650 878	(2000, cc 458, 492)
Alcoholic Counseling Service of Martinsville, Inc.,	Franklin County	58 1-3650 249	(1987, c 263)
Blue Ridge Chapel, Inc.,	Franklin County	58 1-3650 173	(1985, c 143)
Blue Ridge Chapel, Inc.,	Franklin County	58 1-3650 210	(1985, c 614)
Cooper's Cove Community Club,	Franklin County	58 1-3650 93	(1980, c. 614, 1984, c 675)
Franklin County Association of Retarded Citizens, Inc ,	Franklin County	58 1-3650 49	(1977, c 361, 1984, c. 675)
Franklin County Sheltered Workshop, Inc.,	Franklin County	58.1-3650 48	(1977, c 361, 1984, c 675)
Kingdom Missions,	Franklin County	58 1-3650 332	(1989, c 253)
North Franklin County Park,	Franklin County	58 1-3650 94	(1980, c 614, 1984, c 675)
Cedar Creek Battlefield Foundation, Inc.,	Frederick County	58 1-3650 381	(1990, c. 396)
Frederick United Methodist Housing Development	Frederick County	58 1-3650.380	(1990, c. 396)
Northern Shenandoah Valley Association for Retarded	Frederick County	58 1-3650.451	(1992, c 305)
Northwestern Workshop, Inc	Frederick County	58.1-3650.568	(1994, cc 173,380)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Robert E Rose Memorial Foundation, Inc ,	Frederick County	58 1-3650 753	(1998, cc 343, 646)
Shalom Et Benedictus, Inc.,	Frederick County	58 1-3650 754	(1998, cc 343, 646)
Shenandoah Valley Community Residences, Inc ,	Frederick County	58 1-3650 666	(1996, c 751)
Special Love, Inc.,	Frederick County	58 1-3650 667	(1996, c 751)
The National Wildlife Federation,	Frederick County	58.1-3650 711	(1997, cc 303, 373)
The Stone House Foundation,	Frederick County	58.1-3650.452	(1992, c 305)
Wayside Foundation for the Arts, Inc.,	Frederick County	58 1-3650.611	(1995, cc 606, 618)
Wayside Museum of American History and Arts,	Frederick County	58.1-3650 683	(1996, c 751)
Winchester Chapter of TheIzaak Walton League of	Frederick County	58 1-3650.506	(1993, cc 309, 821)
Windy Hill Foundation	Frederick County	58 1-3650 567	(1994, cc 173, 380)
Appalachian Trail Conference,	Fredericksburg	58 1-3650 317	(1988, c 684)
Fredericksburg Food Relief Clearinghouse, Inc.	Fredericksburg	58 1-3650 622	(1995, c. 618)
Hospice Support Care, Inc.	Fredericksburg	58.1-3650.758	(1998, c 343)
Kenmore Association, Inc.	Fredericksburg	58.1-3650.507	(1993, c 309)
Property of the Central Virginia Housing Coalition, Inc.	Fredericksburg	58.1-3650 886	(2000, cc 458, 492)
Rappahannock Refuge, Inc.	Fredericksburg	58 1-3650 502	(1992, c.511)
Westminster-Canterbury of Winchester, Inc.	Fredrick County	58 1-3650.246	(1986, c. 619)
Association for the Preservation of Civil War Sites, Inc.	Fredricksburg	58 1-3650 534	(1993, c 821)
Mary Washington Hospital Foundation, Inc ,	Fredricksburg	58 1-3650 501	(1992, c.511)
Mary Washington Hospital, Inc.,	Fredricksburg	58 1-3650 501	(1992, c.511)
Medicorp Health Services, Inc.,	Fredricksburg	58 1-3650 501	(1992, c.511)
Medicorp Properties, Inc.	Fredricksburg	58 1-3650 501	(1992, c 511)
MWH Medicorp,	Fredricksburg	58.1-3650.501	(1992, c 511)
Disabled American Veterans Chapter 37	Galax	58 1-3650.294	(1988, c 613)
Galax Community Apartments Corporation	Galax	58.1-3650 436	(1991, c 377)
Red Fez Club Inc	Galax	58 1-3650.393	(1990, c 649)
Twin County-Galax Association for Retarded Citizens	Galax	58 1-3650.102	(1980, c 622.; 1984, c 675)
Y's Men's Club of Galax, Virginia, Inc.	Galax	58 1-3650 474	(1992, c. 305)
Virginia Mountain Housing, Inc.,	Giles Counties	58 1-3650 394	(1990, cc 847, 923)
Giles County Historical Society,	Giles County	58 1-3650 119	(1982, c. 212, 1984, c. 675)
Walter Reed Memorial Hospital,	Gloucester	58 1-3650 204	(1985, c. 614)
Gloucester-Mathews Humane Society Inc ,	Gloucester County	58 1-3650 228	(1986, c. 310)
Northern NeckMiddle Peninsula Area Agency on Aging,	Gloucester County	58 1-3650 226	(1986, c 310)
Property of the Guinea Heritage Association, Ltd.	Gloucester County	58 1-3650 889	(2000, c 492)
Robert R. Moton Memorial Institute,	Gloucester County	58 1-3650 267	(1987, c 278)
Sanders Common, Ltd ,	Gloucester County	58 1-3650 205	(1985, c. 614)
The Rosewell Foundation, Inc.,	Gloucester County	58.1-3650 793	(1998, c 646)
Goochland County Historical Society	Goochland County	58.1-3650 698	(1997, cc 303, 373)
Goochland Family Service Society,	Goochland County	58 1-3650 122	(1982, c 212, 1984, c. 675)
Goochland Recreational Center, Inc ,	Goochland County	58.1-3650.220	(1986, cc 44, 310)
Jewish Community Center,	Goochland County	58 1-3650.307	(1988, c. 661)
Virginia Association of Volunteer Rescue Squads, Inc.,	Goochland County	58 1-3650 774	(1998, c 646)
1908 Courthouse Foundation	Grayson County	58 1-3650 595	(1994, c 380)
Greenbrier Civic Association, Inc.,	Greenbrier	58 1-3650 68	(1977, c 482, 1984, c 675)
Patrick Henry Boys Plantation, Inc.,	Halifax County	58 1-3650.276	(1987, c. 300)
Property of Blanks Memorial Foundation, Ltd	Halifax County	58 1-3650.829	(1999, c. 305)
Property of Community Arts Center Foundation Inc	Halifax County	58 1-3650 866	(2000, c. 492)
Delta Beta Lambda Building Foundation, Alpha Phi Alpha	Hampton	58.1-3650.789	(1998, c. 646)
Hampton Ecumenical Lodgings and Provisions, Inc.	Hampton	58.1-3650 745	(1997, c. 373)
Hampton Roads Power Squadron, Inc.	Hampton	58.1-3650.86	(1979, c.549, 1984, c 675)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
I C. Corporation	Hampton	58 1-3650 299	(1988, c 629)
Peaceful Harbor, Inc	Hampton	58 1-3650.423	(1991, c 351)
Peninsula Legal Aid Center, Inc	Hampton	58 1-3650 128	(1982, c 212, 1984, c 675)
Property of Conservation, Inc	Hampton	58 1-3650 875	(2000, c 492)
Property of North King Street Improvement Council, Inc	Hampton	58 1-3650 876	(2000, c 492)
Share-A-Homes of the Virginia Peninsula, Inc	Hampton	58 1-3650 647	(1995, c 618)
The Rosser Family Foundation	Hampton	58 1-3650 706	(1997, cc 303,373)
Virginia Peninsula Council Domestic Violence	Hampton	58 1-3650 420	(1991, c 351)
Save Our School Foundation, Inc ,	Hanover County	58.1-3650 459	(1992, c 305)
Save Our School Foundation, Inc.,	Hanover County	58 1-3650 492	(1992, c.511)
Save Our Schools Foundation, Inc ,	Hanover County	58.1-3650.429	(1991, c 351)
Blue Ridge Legal Services,	Harrisonburg	58.1-3650.270	(1987, c 281)
Diocesan Missionary Society of Virginia	Harrisonburg	58 1-3650 488	(1992, c 511)
Friendship Industries, Inc	Harrisonburg	58.1-3650.225	(1986, c 310)
Harrisonburg-Rockingham Association for Retarded	Harrisonburg	58.1-3650 486	(1992, c 511)
Mercy House, Inc.	Harrisonburg	58.1-3650.487	(1992, c 511)
Pleasant View Home for the Handicapped, Inc.,	Harrisonburg	58 1-3650 217	(1985, c 614)
Pleasant View Home for the Handicapped, Inc ,	Harrisonburg	58.1-3650 180	(1985, c 190)
Property of Valley Program for Aging Services, Inc.	Harrisonburg	58 1-3650.861	(2000, c. 492)
Roberta Webb Child Care Center, Inc.	Harrisonburg	58 1-3650 796	(1998, c. 646)
Shenandoah Shared Hospital Services, Inc ,	Harrisonburg	58 1-3650.135	(1982, 532, 1984, c 675)
Virginia Mennonite Home, Inc.	Harrisonburg	58.1-3650 168	(1984, c.529)
Atlantic Rural Exposition, Inc.,	Henrico County	58.1-3650 153	(1984, c.145)
Avalon Recreation Association, Inc.	Henrico County	58 1-3650 44	(1976, c 668; 1978, c. 191; 1984, c. 675)
Beth Sholom Housing Corporation,	Henrico County	58 1-3650.81	(1979, c 540, 1984, c. 675),
Canterbury Area Association,	Henrico County	58.1-3650 44	(1976, c 668, 1978, c. 191, 1984, c 675)
Central Virginia Foodbank, Inc.,	Henrico County	58 1-3650 290	(1988, c 611)
Chamberlayne Recreation Association,	Henrico County	58 1-3650 44	(1976, c 668, 1978, c 191, 1984, c 675)
Chestnut Oaks Recreation Association,	Henrico County	58 1-3650 44	(1976, c 668, 1978, c 191, 1984, c. 675)
Christel Broadcasting, Inc.,	Henrico County	58 1-3650.344	(1989, c 253)
Christian Children's Fund, Inc.,	Henrico County	58.1-3650 407	(1991, c. 351)
Family and Children's Service of Richmond,	Henrico County	58 1-3650 103	(1980, c 622, 1984, c 675)
Farmington Recreation Association,	Henrico County	58.1-3650.44	(1976, c 668, 1978, c. 191, 1984, c 675)
Glen Allen Youth Center, Inc ,	Henrico County	58 1-3650 44	(1976, c 668, 1978, c 191, 1984, c 675)
Good Neighbor Village, Inc.,	Henrico County	58.1-3650 421	(1991, cc 351, 377)
Henrico County Education Foundation, Incorporated,	Henrico County	58 1-3650 525	(1993, c 821)
Highland Springs Community Center, Inc ,	Henrico County	58 1-3650 44	(1976, c. 668, 1978, c 191, 1984, c 675)
Hungary Creek Recreation Association, Inc ,	Henrico County	58 1-3650 44	(1976, c 668, 1978, c 191, 1984, c 675)
Huntington Civic Association, Inc ,	Henrico County	58 1-3650 44	(1976, c 668, 1978, c 191, 1984, c 675)
Hunton Civic and Recreation Association,	Henrico County	58 1-3650 44	(1976, c 668, 1978, c 191, 1984, c 675)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Jewish Family Services, Inc.,	Henrico County	58.1-3650.370	(1990, c. 140)
Kanawha Recreation Association,	Henrico County	58.1-3650.44	(1976, c. 668; 1978, c. 191; 1984, c. 675)
Lakewood Manor Baptist Retirement Community, Inc .	Henrico County	58.1-3650.184	(1985, c. 614)
Lewis Ginter Botanical Garden, Inc.	Henrico County	58.1-3650.600	(1994, c. 380)
Longdale Recreation Association, Inc.,	Henrico County	58.1-3650.44	(1976, c. 668; 1978, c. 191; 1984, c. 675)
Marywood, Inc ,	Henrico County	58.1-3650.143	(1983, c. 44; 1984, c. 675)
Memorial Child Guidance Clinic,	Henrico County	58.1-3650.533	(1993, c. 821)
North Chamberlayne Civic Association, Inc ,	Henrico County	58.1-3650.44	(1976, c. 668; 1978, c. 191; 1984, c. 675)
Orthopedic Research of Virginia,	Henrico County	58.1-3650.524	(1993, c. 821)
Our Lady of Hope Health Center, Inc.,	Henrico County	58.1-3650.651	(1996, c. 602)
Property of Beth Shalom Assisted Living	Henrico County	58.1-3650.862	(2000, c. 492)
Property of Meals on Wheels of Greater Richmond, Inc	Henrico County	58.1-3650.838	(1999, cc. 616, 621, 657, 660)
Recreational Association of Fairfield,	Henrico County	58.1-3650.44	(1976, c. 668; 1978, c. 191; 1984, c. 675)
Richmond Community Senior Center, Inc.,	Henrico County	58.1-3650.433	(1991, c. 377)
Richmond Discoveries, Inc.,	Henrico County	58.1-3650.367	(1990, c. 137)
Richmond Heights Civic Association,	Henrico County	58.1-3650.44	(1976, c. 668; 1978, c. 191; 1984, c. 675)
Richmond Lakeside Lodge No. 1714, Loyal Order of Moose,	Henrico County	58.1-3650.446	(1992, c. 305)
Richmond Metropolitan Habitat for Humanity Inc.,	Henrico County	58.1-3650.660	(1996, c. 602)
Ridgetop Recreation Association, Inc ,	Henrico County	58.1-3650.44	(1976, c. 668, 1978, c. 191; 1984, c. 675)
Springdale Civic Center,	Henrico County	58.1-3650.44	(1976, c. 668, 1978, c. 191; 1984, c. 675)
St. Joseph's Villa Housing Corp II,	Henrico County	58.1-3650.398	(1991, c. 351)
St. Joseph's Villa Housing Corporation,	Henrico County	58.1-3650.155	(1984, c. 257)
St. Mary's Woods, Inc.,	Henrico County	58.1-3650.300	(1988, c. 630)
Three Chop Recreation Association,	Henrico County	58.1-3650.44	(1976, c. 668, 1978, c. 191; 1984, c. 675)
Three Chopt Soccer Association, Inc ,	Henrico County	58.1-3650.154	(1984, c. 251)
Town Hall-Levy Opera House Foundation, Inc ,	Henrico County	58.1-3650.45	(1976, c. 421, 1984, c. 675)
Tuckahoe Lodge No 1163, Loyal Order of Moose,	Henrico County	58.1-3650.523	(1993, c. 821)
Tuckahoe Village Recreation Association,	Henrico County	58.1-3650.44	(1976, c. 668, 1978, c. 191; 1984, c. 675)
Varina Masonic Lodge No 272, A F & A M ,	Henrico County	58.1-3650.538	(1993, c. 821)
Varina Recreation, Inc ,	Henrico County	58.1-3650.44	(1976, c. 668, 1978, c. 191; 1984, c. 675)
Virginia Aeronautical Historical Society	Henrico County	58.1-3650.221	(1986, c. 310)
Virginia Congress of Parents and Teachers,	Henrico County	58.1-3650.751	(1998, cc. 343, 646)
Virginia Home for Boys in Richmond, Inc ,	Henrico County	58.1-3650.200	(1985, c. 614)
Virginia United Methodist Homes, Inc ,	Henrico County	58.1-3650.695	(1997, c. 303)
West End Manor and Three Fountains North Civic	Henrico County	58.1-3650.142	(1983, c. 44, 1984, c. 675)
Windsor Club of Elko, Inc Recreation Center,	Henrico County	58.1-3650.44	(1976, c. 668, 1978, c. 191; 1984, c. 675)
Windsordale Civic Association,	Henrico County	58.1-3650.105	(1980, c. 622, 1984, c. 675)
Woodman Civic Association,	Henrico County	58.1-3650.44	(1976, c. 668, 1978, c. 191; 1984, c. 675)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
King's Grant Retirement Community,	Henry County	58 1-3650 397	(1991, c 351)
Preston Community Center,	Henry County	58 1-3650 715	(1997, c 303)
Rob Lee Family Park,	Henry County	58.1-3650 471	(1992, c 305)
Property of Reston Interfaith Housing Corporation, Inc ,	Herndon	58 1-3650 873	(2000, cc 458, 492)
Property of the Highland Center, Inc	Highland County	58 1-3650 826	(1999, c 245)
Property of Valley Program for Aging Services, Inc.	Highland County	58.1-3650 861	(2000, c 492)
The Highland County Medical Center, Inc ,	Highland County	58 1-3650.772	(1998, c 646)
Hillsville Masonic Lodge Number 193 A.F. & A.M.,	Hillsville	58 1-3650.426	(1991, c. 351)
Historic Hopewell Foundation, Inc.,	Hopewell	58.1-3650.6	(1973, c 438, 1984, c. 675)
Hopewell Preservation, Inc	Hopewell	58.1-3650.575	(1994, cc. 173, 380)
Petersburg Area Art League,	Hopewell	58.1-3650.542	(1994, cc. 173, 380)
Property of Sunlight Lodge No. 1558	Hopewell	58.1-3650.848	(2000, c. 458)
1908 Courthouse Foundation	Independence	58.1-3650.595	(1994, C. 380)
Property of Isle of Wight-Smithfield-Windsor Chamber of	Isle of Wight	58.1-3650.833	(1999, c. 522)
Smithfield Little Theater, Inc.,	Isle of Wight	58.1-3650.408	(1991, c. 351)
The FFA- Camp Association, Inc., and FFA- Educational and	Isle of Wight	58.1-3650.780	(1998, c. 646)
Drug Action Center, Inc.,	James City County	58.1-3650.376	(1990, c. 147)
The Williamsburg Land Conservancy,	James City County	58.1-3650.762	(1998, cc. 343,646)
Williamsburg Area Child Development Resources, Inc.,	James City County	58.1-3650.100	(1980, c. 622; 1984, c. 675)
The Woman's Club of King & Queen County,	King & Queen	58.1-3650.629	(1995, c. 618)
Easter Seal Society of Virginia,	King and Queen	58.1-3650.159	(1984, c. 292)
The United Rappahannock Tribe, Inc.,	King and Queen	58.1-3650.708	(1997, cc. 303, 373)
United Community Center, Inc ,	King and Queen	58 1-3650 157	(1984, c 261)
Daughters of America,	King George County	58 1-3650 30	(1975, c 423, 1984, c 675)
King William Park, Inc ,	King William	58 1-3650 291	(1988, c 611)
Parent-Child Development Center, Inc.,	King William	58 1-3650 379	(1990, c 150)
The Upper King William Senior Citizens Association, Inc.,	King William	58 1-3650 630	(1995, c 618)
Tri-County Medical Corporation,	King William	58 1-3650 331	(1989, c 253)
Upper Mattaponi Indian Tribe,	King William	58 1-3650.536	(1993, c 821)
Kilmarnock Museum, Inc	Lancaster County	58.1-3650 801	(1998, c 646)
Lancaster/Northumberland Habitat for Humanity, Inc	Lancaster County	58.1-3650 802	(1998, c 646)
Mary Ball Washington Museum and Library, Inc ,	Lancaster County	58 1-3650 302	(1988, c. 641)
George C Marshall Home Preservation Fund, Inc.,	Leesburg	58 1-3650 664	(1996, c 602)
Loudoun Restoration and Preservation Society, Inc	Leesburg	58 1-3650 65	(1977, c 384, 1984, c 675)
Lewisville Retirement Residence, Inc.,	Lewisville	58 1-3650 41	
Eno Transportation Foundation, Inc.,	Loudoun County	58 1-3650 490	(1992, c 511)
Loudoun Vocational Education Foundation, Inc ,	Loudoun County	58 1-3650 400	(1991, c 351)
American Horse Protection Association, Inc.,	Loudoun County	58.1-3650 229	(1986, c 310)
Blue Ridge Alliance of the, Performing Arts, Inc.,	Loudoun County	58 1-3650 130	(1982, c.529, 1984, c 675)
Breakthrough, Inc ,	Loudoun County	58 1-3650 782	(1998, c 646)
Carriage Museum of America, Inc.	Loudoun County	58.1-3650.607	(1994, c 380)
Compass and Anchor Club,	Loudoun County	58 1-3650 610	(1995, c. 606)
ECHO,	Loudoun County	58 1-3650 431	(1991, c 377)
Equine Rescue League Foundation,	Loudoun County	58.1-3650 781	(1998, c 646)
George C. Marshall Home Preservation Fund, Inc.,	Loudoun County	58 1-3650 665	(1996, c 602)
Institute Corporation,	Loudoun County	58 1-3650 298	(1988, c 622)
Jeremiah House, Inc.,	Loudoun County	58 1-3650 776	(1998, c 646)
Loudoun Citizens for Social Justice, Inc ,	Loudoun County	58 1-3650.328	(1989, c 251 & c 253)
Loudoun Hospital Center,	Loudoun County	58 1-3650 680	(1996, c 751)
Property of American Roentgen Ray Society	Loudoun County	58.1-3650 808	(1999, c 28)



# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Property of Door of Hope	Loudoun County	58 1-3650 809	(1999, c 28)
Property of Loudoun County Transportation Association	Loudoun County	58 1-3650 841	(1999, c 28)
Property of Loudoun Interfaith Relief, Inc	Loudoun County	58 1-3650 880	(2000, c 492)
Property of Regional Properties, Inc	Loudoun County	58 1-3650 810	(1999, c 28)
Property of Resources for Independence of Virginia, Inc	Loudoun County	58 1-3650 811	(1999, c 28)
Property of The Center for Pastoral Counseling for Virginia	Loudoun County	58 1-3650 812	(1999, c 28)
Property of The Fauquier and Loudoun Garden Club	Loudoun County	58 1-3650 881	(2000, c 492)
Property of The Good Shepherd Alliance, Inc	Loudoun County	58 1-3650 883	(2000, c 492)
Property of The International Society of Air Safety	Loudoun County	58 1-3650 884	(2000, c 492)
Purcellville Preservation Association,	Loudoun County	58 1-3650 670	(1996, c 751)
Sterling Park United Methodist Housing Development	Loudoun County	58.1-3650 308	(1988, c 663)
The Good177Shepherd Alliance, Inc ,	Loudoun County	58 1-3650 775	(1998, c 646)
Vocational Industrial Clubs of America, Inc ,	Loudoun County	58 1-3650 92	(1979, c 732, 1984, c 675)
Windy Hill Foundation	Loudoun County	58 1-3650 565	(1994, cc 173, 380,
Louisa County Library Foundation,	Louisa County	58 1-3650 663	(1996, cc 602, 751)
Sophia House, Inc ,	Louisa County	58 1-3650 757	(1998, cc 343, 646)
Lovettsville Game Protective Association,	Lovettsville	58 1-3650 3	(1973, c 43 8, 1984, c 675)
Fort Early Corporation	Lynchburg	58 1-3650 160	(1984, c 306)
Friends of Anne Spencer Memorial Foundation, Inc.	Lynchburg	58 1-3650 133	(1982, c 529, 1984, c 675)
John Lynch Lodge 34, Fraternal Order of Police	Lynchburg	58 1-3650 278	(1987, c 302)
Lynchburg Sheltered Industries, Inc	Lynchburg	58 1-3650 347	(1989, c 253)
Old Time Gospel Hour, Inc	Lynchburg	58 1-3650 287	(1987, c 518)
Property of Point of Honor, Inc	Lynchburg	58 1-3650 828	(1999, cc 264, 270)
Westminster-Canterbury of Lynchburg, Inc ,	Lynchburg	58 1-3650 73	(1978, c 228, 1984, c 675)
Youth for Tomorrow-New Life Center, Inc , Bristow,	Lynchburg	58 1-3650 288	(1988, cc 609, 639)
Brethren Housing Corporation	Manassas	58 1-3650 362	(1990, c 133)
Didlake, Inc 1988" c	Manassas	58 1-3650 116	(1982, c 212, 1984, c 675, 1985, 614,
Long Term Care Corporation	Manassas	58 1-3650 207	(1985, c 614)
P W H Personal Care Corporation and P WH Home Health	Manassas	58 1-3650 231	(1986, c 310)
Prince William Hospital, Inc ,	Manassas	58 1-3650 207	(1985, c 614)
PWH Corporation,	Manassas	58 1-3650 207	(1985, c 614)
PWH Foundation Incorporated,	Manassas	58 1-3650 207	(1985, c 614)
Securing Emergency Resources through Voluntary Efforts,	Manassas	58 1-3650 628	(1995, c 618)
Adult Day Care Center of Martinsville and Henry County,	Martinsville	58 1-3650 382	(1990, c 396)
Citizens Against Family Violence	Martinsville	58 1-3650 432	(1991, c 377)
Stepping Stones, Inc ,	Martinsville	58 1-3650 733	(1997, c 373)
Mathews County Woman's Club and Mathews County Junior	Mathews County	58 1-3650 710	(1997, c 303)
Mathews Youth Center, Inc ,	Mathews County	58 1-3650 709	(1997, c 303)
The Court House Players, Inc ,	Mathews County	58 1-3650 778	(1998, c 646)
West Mathews Community League	Mathews County	58 1-3650 589	(1994, c 380)
Chase City Medical Clinic, Inc ,	Mecklenburg	58 1-3650 266	(1987, c 275)
Community Memorial Hospital,	Mecklenburg	58 1-3650 368	(1990, c 138)
Historical Society of Mecklenburg County,	Mecklenburg	58 1-3650 295	(1988, c 614)
MARC of Virginia, Inc ,	Mecklenburg	58 1-3650 369	(1990, c 139)
Glenwood Race Course at Middleburg, Virginia,	Middleburg	58 1-3650 9	(1973, c 438, 1984, c 675)
Northern Neck-Middle Peninsula Area Agency on Aging,	Middlesex County	58 1-3650 239	(1986, c 343)
Property of Middlesex County Museum, Inc	Middlesex County	58 1-3650 819	(1999, c 173)
Virginia Mountain Housing, Inc ,	Montgomery	58 1-3650 394	(1990, cc 847, 923)
Izaak Walton League,	Montgomery	58 1-3650 697	(1997, c 303)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Montgomery Museum and Lewis Miller Regional Arts	Montgomery	58 1-3650 233	(1986, c 310)
Montgomery Museum and Lewis Miller Regional Arts	Montgomery	58 1-3650 273	(1987, c 286)
New River Community Sentencing, Inc	Montgomery	58 1-3650 572	(1994, c 173)
New River House,	Montgomery	58 1-3650 150	(1983, c 249, 1984, c 675)
Property of NRV Nursing Center, Inc	Montgomery	58 1-3650 863	(2000, c 492)
Property of Odiero, Ltd	Montgomery	58 1-3650 825	(1999, cc 29,4, 474)
Showalter Memorial Health Center,	Montgomery	58 1-3650 150	(1983, c 249, 1984, c 675)
Trolinger House,	Montgomery	58 1-3650 150	(1983, c 249, 1984, c 675)
Mount Vernon Inn, Inc.,	Mount Vernon	58 1-3650.131	(1982, c 529, 1984, c 675)
Property of Wintergreen Nature Foundation	Nelson County	58.1-3650.806	(1999, c 26)
Accessible Apartments of Newport News, Inc.,	Newport News	58.1-3650.355	(1989, c. 742)
Assisted Housing Development Corporation	Newport News	58.1-3650.283	(1987, c. 314)
Association of Retarded Citizens of the Peninsula, Inc.	Newport News	58.1-3650.648	(1995, c. 618)
Bruton Park Home, Inc.	Newport News	58.1-3650.674	(1996, c. 751)
Colony Pines Residents' Association, Inc.	Newport News	58.1-3650.675	(1996, c. 751)
Food Bank of the Virginia Peninsula	Newport News	58.1-3650.632	(1995, c. 618)
Friends of the Homeless, Inc.	Newport News	58.1-3650.742	(1997, c. 373)
International Seamen's Friend House of the Lower Virginia	Newport News	58.1-3650.737	(1997, c. 373)
Mennowood Communities, Inc.,	Newport News	58.1-3650.521	(1993, c. 821)
Mid-Atlantic Teen Challenge, Inc.	Newport News	58.1-3650.654	(1996, cc. 602, 751)
Mount Carmel Bus Company	Newport News	58.1-3650.485	(1992, c.511)
Newport News Link, Inc.,	Newport News	58.1-3650.799	(1998, c. 646)
Newsome House, Incorporated	Newport News	58 1-3650 230	(1986, c 310)
Office of Human Affairs, Inc	Newport News	58 1-3650 743	(1997, c 373)
Peninsula Habitat for Humanity, Inc	Newport News	58 1-3650 619	(1995, c 606)
Phoenix Village Associates, Inc	Newport News	58 1-3650 284	(1987, c 314)
Property of Newport News Green Foundation, Inc	Newport News	58 1-3650 807	(1999, c 27, 226)
Property of the Peninsula Institute for Community Health,	Newport News	58 1-3650 903	(2000, c 492)
Property of the Serenity House Substance Abuse Recovery	Newport News	58 1-3650 885	(2000, c 492)
Saddler Home, Inc	Newport News	58 1-3650 678	(1996, c 751)
Safehaven, Inc	Newport News	58 1-3650 571	(1994, c 173)
Second Phoenix Village Associates, Inc	Newport News	58 1-3650 285	(1987, c 314)
Serenity House substance Abuse Recovery Program, Inc ,	Newport News	58 1-3650 677	(1996, c 751)
Share-A-Homes of the Virginia Peninsula, Inc	Newport News	58 1-3650 633	(1995, c 618)
The Community Theatre of the Virginia Peninsula	Newport News	58 1-3650 792	(1998, c 646)
The Junior League of Hampton Roads, Inc	Newport News	58 1-3650 705	(1997, c 303)
Triad Foundation, Inc	Newport News	58 1-3650 656	(1996, c 602)
Virginia Peninsula Shelter for Abused Children, Inc., t/a	Newport News	58 1-3650 655	(1996, c 602)
Yoder Preservation Trust, Inc	Newport News	58 1-3650.800	(1998, c 646)
Foodbank of Southeastern Virginia Inc	Norfolk	58 1-3650 795	(1998, c 646)
Foodbank of Southeastern Virginia, Inc	Norfolk	58 1-3650 339	(1989, c 253)
Little Theatre of Norfolk	Norfolk	58 1-3650 171	(1984, c 546)
Property of Larrymore Lawns 'Community Park Association	Norfolk	58 1-3650 827	(1999, cc 247, 478)
Property of the United Way of South Hampton Roads	Norfolk	58 1-3650 814	(1999, c 31)
Ronald McDonald House	Norfolk	58 1-3650 127	(1982, c 212, 1984, c 675)
The Homeless Haven, Inc., tea The Haven Family	Norfolk	58 1-3650 505	(1993, cc 309,821)
Tidewater Vocational Center, Inc	Norfolk	58 1-3650 95	(1980, c 622, 1984, c 675)
Cape Charles Historical Society Inc ,	Northampton	58 1-3650 691	(1996, c 751)
Property of Arts Enter Cape Charles, Inc	Northampton	58 1-3650 874	(2000, c 492)
Property of Cape Charles Rescue Services, Inc	Northampton	58 1-3650 852	(2000, c 492)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Property of Community Fire Company, Inc	Northampton	58 1-3650 851	(2000, c 492)
Property of Eastern Shore of Virginia Habitat for Humanity,	Northampton	58 1-3650 840	(1999, c 655)
Property of Northampton Fire and Rescue, Inc	Northampton	58 1-3650 853	(2000, c 492)
Pamunkey Grange, the True Blue Grange and the Hawfield	Orange County	58 1-3650 123	(1982, c. 212, 1984, c 675)
Rapidan Habitat for Humanity, Inc.,	Orange County	58 1-3650.650	(1996, cc 602, 751)
Heritage Association, Inc ,	Page County	58 1-3650.46	(1976, c. 426; 1984, c 675)
Shen-Paco Industries, Inc.,	Page County	58 1-3650 752	(1998, c 343)
J E B Stuart Birthplace Preservation Trust, Inc ,	Patrick County	58 1-3650 716	(1997, c 303)
Property of DeHart Botanical Gardens, Inc	Patrick County	58 1-3650 834	(1999, c 524)
Virginia Mountain Housing, Inc ,	Pembroke	58 1-3650 394	(1990, cc 847, 923)
Association for Retarded Citizens,	Petersburg	58.1-3650.112	(1981, c 413, 1984, c 675)
Cnl John Banister Chapt of the National Society Daughters	Petersburg	58 1-3650 271	(1987, c 284)
Cockade City Lodge #16, Fraternal Order of Police, Inc	Petersburg	58 1-3650 475	(1992, c 305)
Petersburg Community Development Corporation	Petersburg	58 1-3650 439	(1991, c 377)
Petersburg Economic Action Corporation	Petersburg	58 1-3650 591	(1994, c 380)
Petersburg Foundation	Petersburg	58 1-3650 340	(1989, c 253)
United States Slo-Pitch Softball Hall of Fame Foundation,	Petersburg	58 1-3650 111	(1981, c 413, 1984, c 675)
Bethel Way Adult Center,	Pittsylvania County	58 1-3650 504	(1993, cc 309, 821)
Guildfield Housing Development Corporation,	Pittsylvania County	58.1-3650.617	(1995, c 606)
Hughes Memorial. Home Trust,	Pittsylvania County	58.1-3650 623	(1995, c 618)
Junior Order of United American Mechanics	Poquoson	58 1-3650.322	(1989, c 246)
Knights of Pythias	Poquoson	58.1-3650.323	(1989, c 246)
Poquoson Woman's Club	Poquoson	58 1-3650.321	(1989, c 246)
Red Cloud Tribe #58 I.O.R M.,	Poquoson	58 1-3650.374	(1990, c. 144)
Association for Retarded Citizens of the Peninsula,	Portsmouth	58.1-3650.541	(1994, cc 173, 380)
Child and Family Service of Southwest Hampton Roads, Inc.	Portsmouth	58 1-3650.336	(1989, c. 253)
Chisholm Foundation, Inc.	Portsmouth	58.1-3650 334	(1989, c. 253)
Girls Incorporated, Center for Youth of Southwest Hampton	Portsmouth	58.1-3650 618	(1995, cc 606, 618)
London House, Inc.	Portsmouth	58.1-3650 335	(1989, c 253)
OASIS Commission on Social Ministry of Portsmouth and	Portsmouth	58.1-3650 576	(1994, cc 173, 380)
Portsmouth Area Resources Coalition, Inc.	Portsmouth	58 1-3650 435	(1991, c 377)
Portsmouth Veterans Home, Inc	Portsmouth	58 1-3650.574	(1994, cc 173, 380)
Tidewater Child Care Association, Inc	Portsmouth	58.1-3650 482	(1992, c 442)
Beth Sholom Home of Virginia,	Potomoc Maryland	58 1-3650.24	(1975, c. 463, 1984, c 675)
Cedarwoods Residential, Inc.,	Powhatan County	58 1-3650 668	(1996, c 751)
Powhatan Masonic Temple	Powhatan County	58 1-3650 588	(1994, c 380)
Historic Farmville, Inc , Town of Farmville or in	Prince Edward	58 1-3650 356	(1989, c 742, 1990, c 141)
Flowerdew Hundred Foundation,	Prince George	58 1-3650 256	(1987, c 267)
Action in the Community Through Service,	Prince William	58 1-3650.108	(1981, cc 401, 413, 1984, c 675)
Dale City Masonic Association, Inc ,	Prince William	58 1-3650 537	(1993, c 821)
Eastern Prince William Sports Club,	Prince William	58 1-3650 7891	(1998, c 646)
Foundation of the ARC of Northern Virginia,	Prince William	58 1-3650 430	(1991, c 377)
Gainesville Ruritan Club,	Prince William	58 1-3650 766	(1998, c 343)
Good Shepherd Housing Foundation,	Prince William	58 1-3650 783	(1998, c 646)
John Paul I Knights of Columbus,	Prince William	58 1-3650 693	(1996, c 751)
Manassas Elks Lodge #2512,	Prince William	58 1-3650 616	(1995, c 606)
Northern Virginia Family Service,	Prince William	58 1-3650 767	(1998, c 343)
Park West Lions Club,	Prince William	58 1-3650 615	(1995, c 606)
Potomac Health Care Corporation,	Prince William	58.1-3650 216	(1985, c 614)
Potomac Health Care Corporation,	Prince William	58 1-3650 179	(1985, c 190)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Potomac Hospital Corporation of Prince William	Prince William	58.1-3650.216	(1985, c. 614)
Potomac Hospital Corporation of Prince William,	Prince William	58.1-3650.179	(1985, c. 190)
Potomac Hospital Management Corporation,	Prince William	58.1-3650.216	(1985, c. 614)
Potomac Hospital Management Corporation,	Prince William	58.1-3650.179	(1985, c. 190)
Potomac Hospital Properties, Inc.,	Prince William	58.1-3650.216	(1985, c. 614)
Potomac Hospital Properties, Inc.,	Prince William	58.1-3650.179	(1985, c. 190)
Potomac Hospital Services Corporation,	Prince William	58.1-3650.216	(1985, c. 614)
Potomac Hospital Services Corporation,	Prince William	58.1-3650.179	(1985, c. 190)
Property of American Type Culture Collection	Prince William	58.1-3650.835	(1999, c. 566)
Property of Rainbow Center 4-H Therapeutic Equestrian	Prince William	58.1-3650.837	(1999, c. 566)
Property of the Rainbow Center 4-H Therapeutic	Prince William	58.1-3650.846	(1999, c. 340)
Second Saint Mary's Housing Corporation,	Prince William	58.1-3650.250	(1987, c. 264)
The Police Association of Prince William County,	Prince William	58.1-3650.417	(1991, c. 351)
The Prince William Chapter of the Izaak Walton League of	Prince William	58.1-3650.703	(1997, cc. 303, 373)
Fine Arts Center for New River Valley Inc.,	Pulaski	58.1-3650.158	(1984, c. 262)
Dublin Recreation Corporation,	Pulaski County	58.1-3650.305	(1988, c. 657)
Mountain Empire Services of the Southwest, Inc ,	Pulaski County	58.1-3650.296	(1988, cc. 618, 636)
New River Historical Society	Pulaski County	58.1-3650.118	(1982, c. 212, 1984, c. 675)
New River Valley Habitat for Humanity, Inc	Pulaski County	58.1-3650.599	(1994, c. 380)
Floyd-Montgomery-Radford Shelter Home, Inc.,	Radford	58.1-3650.80	(1979, c.539,1984, c. 675)
Rappahannock County Citizen's League,	Rappahannock	58.1-3650.626	(1995, c. 618)
Adult Development Center, Inc.	Richmond	58.1-3650.314	(1988, c. 673)
American Lung Association	Richmond	58.1-3650.442	(1991, c. 377)
Athletes for Jesus	Richmond	58.1-3650.639	(1995, c. 618)
Bainbridge Blackwell Family Counseling Services, Inc.	Richmond	58.1-3650.469	(1992, c. 305)
Baptist General Convention of Virginia	Richmond	58.1-3650.333	(1989, c. 253)
Bethlehem Center	Richmond	58.1-3650.89	(1979, c 552; 1984, c. 675)
Black History Museum and Cultural Center of Virginia, Inc	Richmond	58.1-3650.349	(1989, c. 253)
Bolling Haxall House Foundation	Richmond	58.1-3650.468	(1992, c. 305)
Capital Area Agency on the Aging	Richmond	58.1-3650.202	(1985, c. 614)
Capital Area Specialized Transportation for the Elderly and	Richmond	58.1-3650.251	(1987, c. 266)
Central Virginia Foodbanks, Inc.	Richmond	58.1-3650.242	(1986, c. 443)
Chesapeake Bay Foundation, Inc ,	Richmond	58.1-3650.11	(1973, c. 438, 1984, c. 675)
Childhood Language Center	Richmond	58.1-3650.638	(1995, c. 618)
Children, Incorporated	Richmond	58.1-3650.642	(1995, c. 618)
Children's Oncology Services of Virginia, Inc.	Richmond	58.1-3650.98	(1980, c. 622, 1984, c. 675)
Children's Theatre of Richmond, Inc.	Richmond	58.1-3650.5	(1972, c. 667, 1984, c. 675)
Christian Charities, Inc.	Richmond	58.1-3650.556	(1993, c. 821)
Concerned Black Men of Richmond, Inc.	Richmond	58.1-3650.410	(1991, c. 351)
Council for America's First Freedom	Richmond	58.1-3650.585	(1994, c. 380)
CrossOver Ministry, Inc.	Richmond	58.1-3650.472	(1992, c. 305)
Daily Planet, Inc.	Richmond	58.1-3650.261	(1987, c. 270)
ElderHomes Corporation	Richmond	58.1-3650.558	(1993, c. 821)
East End Community Society,	Richmond	58.1-3650.61	(1977, c. 374, 1984, c. 675)
Emergency Shelter, Inc.	Richmond	58.1-3650.260	(1987, c. 269)
Freedom House	Richmond	58.1-3650.345	(1989, c. 253)
Garfield Childs Memorial Fund	Richmond	58.1-3650.640	(1995, c. 618)
George Mason University Foundation,	Richmond	58.1-3650.7	(1973, c. 438, 1984, c. 675)
Girls Club of Richmond	Richmond	58.1-3650.346	(1989, c. 253)
Guest House III, Inc.	Richmond	58.1-3650.583	(1994, c. 380)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Guest House IV, Inc	Richmond	58 1-3650 584	(1994, c 380)
Historic Richmond Theatre Foundation	Richmond	58 1-3650.467	(1992, c 305)
Housing Opportunities Made Equal, Inc	Richmond	58 1-3650 413	(1991, c. 351)
Junior Achievement of Richmond,	Richmond	58 1-3650 139	(1983, c 31, 1984, c. 675)
Laburnum Properties, Inc	Richmond	58 1-3650 140	(1983, c 35; 1984, cc. 336, 675)
Literacy Council of Metropolitan Richmond, Inc.	Richmond	58 1-3650.428	(1991, c 351)
Memorial Child Guidance Clinic	Richmond	58 1-3650 411	(1991, c 351)
Military Retirees Club of Richmond, Virginia, Inc.	Richmond	58 1-3650 378	(1990, c 149)
Minority Youth Appreciation Society, Inc , Learning Center	Richmond	58 1-3650 557	(1993, c 821)
Nat the Cat, Inc.	Richmond	58 1-3650 414	(1991, c 351)
National Association of Ministers' Wives and Widows, Inc	Richmond	58.1-3650 138	(1983, c. 29, 1984, c 675)
National Audubon Society -chapters, Lancaster, Richmond, 675)	Richmond	58 1-3650 36	(1976, c 668; 1979, c. 178, 1984, c
People Assisting the Homeless, Inc.	Richmond	58 1-3650 581	(1994, c 380)
Property of Needle's Eye Ministries, Inc	Richmond	58 1-3650 858	(cc. 458, 492)
Richmond Area Association for Retarded Children, Inc.,	Richmond	58 1-3650 71	(1978, c 196, 1984, c. 675)
Richmond Area High Blood Pressure Center	Richmond	58.1-3650 337	(1989, c. 253)
Richmond Area High Blood Pressure Center	Richmond	58 1-3650 560	(1993, c. 821)
Richmond Cerebral Palsy Center	Richmond	58 1-3650 279	(1987, c 304)
Richmond Children's Museum	Richmond	58 1-3650 312	(1988, c. 671)
Richmond Community Action Program, Inc.	Richmond	58.1-3650.641	(1995, c. 618)
Richmond Community Senior Center, Inc. 675)	Richmond	58.1-3650.88	(1979, c.55.L, 1980, c. 221; 1984, c
Richmond Council of Garden Clubs, Inc.,	Richmond	58.1-3650 23	(1975, c. 463, 1984, c. 675)
Richmond Goodwill Industries, Inc.	Richmond	58.1-3650.350	(1989, c. 253)
Richmond Hill, Inc.	Richmond	58 1-3650 348	(1989, c. 253)
Richmond Metropolitan Blood Service,	Richmond	58 1-3650 114	(1981, c 413, 1984, c. 675)
Richmond Metropolitan Habitat for Humanity, Inc.	Richmond	58.1-3650 343	(1989, c 253)
Richmond Residential Services, Inc.	Richmond	58.1-3650 377	(1990, c 148)
Richmond Section, National Council of Jewish Women, Inc.,	Richmond	58 1-3650.40	(1976, c 668, 1984, c 675)
Richmond Virginia Seminary	Richmond	58.1-3650 385	(1990, c 407)
Riverfront Management Corp.	Richmond	58.1-3650 756	(1998; c. 343)
Saints Cosma and Damianos House	Richmond	58.1-3650.297	(1988, c. 619)
Sergeant Santa of Richmond, Inc.	Richmond	58 1-3650.644	(1995, c 618)
South-Eastern Organ Procurement Foundation	Richmond	58 1-3650.90	(1979, c.553, 1984, c. 675)
Steamer Co. No.5, The Fire History Museum	Richmond	58 1-3650.392	(1990,c.,532)
The Garden Club of Virginia	Richmond	58 1-3650.1	(1972, c 1, 1984, c. 675)
The Junior League of Richmond	Richmond	58 1-3650.559	(1993,c 821)
The Rosie Grier Youth Shelter	Richmond	58.1-3650 412	(1991, c. 351)
The United Way of Richmond	Richmond	58 1-3650 466	(1992, c. 305)
The Virginia Home for Boys	Richmond	58 1-3650 596	(1994,c 380)
Theater IV	Richmond	58.1-3650 275	(1987, c 293)
Virginia Center for the Performing Arts	Richmond	58 1-3650.121	(1982, c 212, 1934, c 675)
Virginia Congress of Parents & Teachers	Richmond	58 1-3650.643	(1995, c. 618)
Virginia Council on Social Welfare	Richmond	58 1-3650 87	(1979, c 550, 1984, c 675)
Virginia Opera Association	Richmond	58.1-3650 201	(1985, c 614)
Westlake Hills Civic Association	Richmond	58 1-3650.268	(1987, c. 279)
Youth With a Mission	Richmond	58 1-3650.465	(1992, c 305)
Richmond County Community Services Association, Inc.,	Richmond County	58 1-3650 274	(1987, c 287)
The Menokin Foundation, Inc.,	Richmond County	58 1-3650 676	(1996, c 751)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
AMVETS-Post #40	Roanoke	58.1-3650.720	(1997, c. 373)
Center in the Square, Inc.,	Roanoke	58 1-3650.141	(1983, c.43; 1984, c. 675)
Commonwealth Health Services Co	Roanoke	58 1-3650 186	(1985, c 614)
Crisis Pregnancy Center of Roanoke Valley, Inc	Roanoke	58 1-3650 659	(1996, cc 602, 751)
Friendship Manor Apartment Village Corporation	Roanoke	58 1-3650 151	(1983, c 430, 1984, c 675)
Habitat for Humanity in the Roanoke Valley, Inc	Roanoke	58 1-3650 658	(1996, cc 602, 751)
House of Care of Southwest Virginia, Inc	Roanoke	58 1-3650.627	(1995, c 618)
Imaging Center of Southwest Virginia, Inc	Roanoke	58.1-3650 269	(1987, c 280)
Mill Mountain Playhouse,	Roanoke	58 1-3650 141	(1983, c 43, 1984, c 675)
Mountain Manor Homes	Roanoke	58 1-3650 517	(1993, c 309)
New River Valley Workshop, Inc.,	Roanoke	58 1-3650 82.	(1979, c 541, 19896, c. 675)
Northwest Recreation Club, Inc.	Roanoke	58 1-3650 721	(1997, c 373)
Our Lady of the Valley, Inc.	Roanoke	58 1-3650 289	(1988, cc 610, 628)
Property of Melrose/Rugby Neighborhood Forum, Inc	Roanoke	58 1-3650 849	(2000, c 492)
Property of the Blue Ridge Housing Development Corp	Roanoke	58 1-3650 832	(1999, c 517)
Property of the Harrison Museum of African American	Roanoke	58 1-3650.893	(2000, c 492)
Property of the League of Older Americans Inc	Roanoke	58 1-3650 860	(2000, c 492)
Roanoke Museum of Fine Arts,	Roanoke	58.1-3650.141	(1983, c.43, 1984, c. 675)
Roanoke Valley Arts Council,	Roanoke	58 1-3650 141	(1983, c 43, 1984, c. 675)
Roanoke Valley Council of Community Services, Inc.	Roanoke	58.1-3650.460	(1992, c. 305)
Roanoke Valley Historical Society	Roanoke	58.1-3650.141	(1983, c.43; 1984, c 675)
Roanoke Valley Science Museum,	Roanoke	58.1-3650.141	(1983, c 43, 1984, c 675)
Show timers of Roanoke Valley, Inc.	Roanoke	58.1-3650.399	(1991, c. 351)
The Roanoke Foundation for Downtown, Inc.	Roanoke	58.1-3650.794	(1998, c 646)
Virginia Museum of Transportation, Inc	Roanoke	58.1-3650.732	(1997,c 373)
Virginia Synod Lutheran Homes, Inc	Roanoke	58 1-3650.187	(1985, c 614)
Western Virginia Foundation for the Arts and Sciences,	Roanoke	58 1-3650 141	(1983, c 43, 1984, c 675)
Edinburgh Square Foundation, Inc.,	Roanoke County	58 1-3650 255	(1987, c 267)
Friendship Manor Apartment Village Corporation,	Roanoke County	58 1-3650 252	(1987, cc. 267, 303)
Hanging Rock Battlefield and Railway Preservation	Roanoke County	58 1-3650 739	(1997, c 373)
Richfield Nursing Center,	Roanoke County	58 1-3650.254	(1987, c 267)
Richfield Retirement Community,	Roanoke County	58 1-3650 253	(1987, c. 267)
Roanoke Rebos, Inc ,	Roanoke County	58 1-3650 415	(1991, c 351)
Total Action Against Poverty in the Roanoke Valley, Inc.,	Roanoke County	58 1-3650 416	(1991, cc 351, 377)
Association for the Preservation of Civil War Sites, Inc.,	Rockingham	58 1-3650 609	(1994, c 380)
Bridgewater Home, Inc ,	Rockingham	58 1-3650 500	(1992, c 511)
Ft Harrison, Inc ,	Rockingham	58 1-3650 132	(1982, c 529, 1984, c 675)
Heritage Haven, Inc.,	Rockingham	58 1-3650 110	(1981, c 401, 1984, c 675)
Pleasant View Home for the Handicapped, Inc ,	Rockingham	58 1-3650 217	(1985, c 614)
Pleasant View Home for the Handicapped, Inc ,	Rockingham	58 1-3650 180	(1985, c 190)
Property of Central Valley Habitat for Humanity, Inc	Rockingham	58 1-3650 842	(1999, c 175)
Property of Valley Program for Aging Services, Inc	Rockingham	58 1-3650 861	(2000, c 492)
Rockingham County Fair Association, Inc ,	Rockingham	58 1-3650 145	(1983, c 113, 1984, c 675)
Rockingham-Harrisonburg Halfway House, Inc ,	Rockingham	58 1-3650 52	(1977, c 364, 1984, c 675)
Sunnyside Presbyterian Retirement Community,	Rockingham	58 1-3650 489	(1992,c 511)
Hanging Rock Battlefield and Railway Preservation	Salem	58 1-3650 739	(1997, c 373)
Medical Foundation of Roanoke Valley	Salem	58 1-3650 183	(1985, c 614)
Salem Historical Society	Salem	58 1-3650 232	(1986, c 310)
A P Carter Birthplace Foundation, Inc ,	Scott County	58 1-3650 227	(1986, c 310)
A P Carter Museum Foundation, Inc ,	Scott County	58 1-3650 236	(1986, c 310)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Clinch River Health Services, Inc ,	Scott County	58 1-3650 342	(1989, c 253)
Nickelsville Community Improvement and Development	Scott County	58 1-3650 341	(1989, c 253)
Property of Mountain Empire Regional Business Incubator,	Scott County	58 1-3650 850	(2000, c 492)
Belle Grove, Inc.,	Shenandoah County	58 1-3650 797	(1998, c 646)
Luther Crest, Inc ,	Shenandoah County	58 1-3650 286	(1987, c 316)
Shenandoah Valley Lutheran Housing, Inc ,	Shenandoah County	58 1-3650 244	(1986, c 443)
The Association for the Preservation of 0 Civil War Sites,	Shenandoah County	58 1-3650 563	(1993, c 821)
Windy Hill Foundation	Shenandoah County	58 1-3650 566	(1994, c. 173)
Southampton County Historical Society,	South Hampton	58 1-3650 25	(1975, c 463, 1984, c 675)
Boykins Baptist Church,	Southampton	58.1-3650 798	(1998, c 646)
Drewryville Woman's Club,	Southampton	58 1-3650 306	(1988, c 659)
Association for the Preservation of Civil War Sites, Inc.,	Spotsylvania	58 1-3650 438	(1991, c 377)
Fredericksburg Christian Radio, Inc.,	Spotsylvania	58 1-3650 316	(1988, c 680)
Fredericksburg-Rappahannock Chapter of TheIzaak Walton	Spotsylvania	58 1-3650 510	(1993, cc 309, 821)
Rappahannock United Way, Inc	Spotsylvania	58 1-3650 605	(1994, c 380)
Stonewall Estates Group Home, Inc	Spotsylvania	58 1-3650 590	(1994, c 380)
The Benevolent and Protective Order of Elks Lodge No.	Spotsylvania	58 1-3650 768	(1998, c 646)
Friends of the Rappahannock, Inc.,	Stafford County	58.1-3650 476	(1992, c 305)
George Washington Boyhood Home Foundation,	Stafford County	58 1-3650 586	(1994, c. 380)
Historic Falmouth Town and Stafford County, Inc.,	Stafford County	58 1-3650.209	(1985, c. 614)
Kenmore Association, Inc.,	Stafford County	58 1-3650.736	(1997, c 373)
Leeland Road Group Home, Inc.	Stafford County	58 1-3650.687	(1994, c 380)
Property of the Central Virginia Education	Stafford County	58 1-3650 830	(1999, c 340)
Rappahannock Council on Domestic Violence,	Stafford County	58 1-3650 315	(1988, c. 675)
Serve, Inc.,	Stafford County	58.1-3650 672	(1996, c 751)
Stafford County Vocational Education Foundation, Inc ,	Stafford County	58 1-3650.726	(1997, c 373)
Stafford United Methodist Housing Development	Stafford County	58 1-3650.371	(1990, c 142)
The Izaak Walton League of America, Inc , Park-Alexandria	Stafford County	58.1-3650 544	(1993, c 821)
Alternatives for Abused Adults, Inc.	Staunton	58.1-3650 389	(1990, c 528)
Blue Ridge Area Food Bank, Inc.	Staunton	58 1-3650.240	(1986, c 443)
Historic Staunton Foundation, Inc.	Staunton	58.1-3650 237	(1986, c 343)
Salvation Army Inc.	Staunton	58 1-3650 325	(1989, c 248)
Staunton Fine Arts Association, Inc	Staunton	58 1-3650.388	(1990, c 527)
Woodrow Wilson Birthplace Foundation	Staunton	58.1-3650 104	(1980, c 622, 1984, c 675)
Belleville Senior Housing, Inc.	Suffolk	58 1-3650 280	(1987, c. 309)
Birdsong Trust Fund	Suffolk	58 1-3650 685	(1996, c 751)
Property of The Children's Center	Suffolk	58 1-3650 872	(2000, c 492)
Property of The Preservation of Historic Suffolk, Inc	Suffolk	58 1-3650 871	(2000, c 492)
Suffolk Shelter for the Homeless, Inc.	Suffolk	58.1-3650 409	(1991, c 351)
Richlands Athletic League, Inc ,	Tazewell County	58 1-3650 519	(1993, c 309)
St Benedict's Corporation,	Tazewell County	58 1-3650 101	(1980, c 622, 1984, c 675)
St Chivas Corporation,	Tazewell County	58 1-3650 661	(1996, c602)
Tazewell Little League Baseball, Inc.,	Tazewell County	58 1-3650 520	(1993, c 309)
Tazewell Youth Football, Inc ,	Tazewell County	58 1-3650 518	(1993, c 309)
Property of The Women's Center	Vienna	58 1-3650 877	(2000, cc 458, 492)
Al Anon Family Group Headquarters, Inc	Virginia Beach	58 1-3650.620	(1995, c 606)
Bay Island Yacht Club	Virginia Beach	58.1-3650 552	(1993, c 821)
Beth Shalom Housing Corporation	Virginia Beach	58 1-3650 222	(1986, cc 31C, 619)
Beth Sholom Home of Eastern Virginia	Virginia Beach	58 1-3650 763	(1998, cc. 343,601)
Birdneck Point Community League, Inc.	Virginia Beach	58 1-3650 551	(1993, c 821)

# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Blackwater Creeds Foundation	Virginia Beach	58 1-3650 730	(1997, c 373)
Club Brittany, Inc	Virginia Beach	58 1-3650 549	(1993, c 821)
Community Alternatives Management Group, Inc	Virginia Beach	58 1-3650 604	(1994, c 380),
Community Alternatives, Inc	Virginia Beach	58 1-3650 603	(1994, c 380)
Council of United Filipino Organizations of Tidewater, Inc	Virginia Beach	58 1-3650 597	(1994, c 380)
Diamond Springs/Gardenwood Park Civic League, Inc	Virginia Beach	58 1-3650 602	(1994, c 380)
Holland Meadows Swim & Racquet Club, Ltd	Virginia Beach	58 1-3650 548	(1993, c 821)
Larkspur Civic League, Ltd.	Virginia Beach	58 1-3650 554	(1993, c 821)
Larkspur Swim & Racquet Club, Ltd	Virginia Beach	58 1-3650.555	(1993, c 821)
Little Neck Swim & Racquet Club, Inc	Virginia Beach	58.1-3650 592	(1994, c 380)
Marian Manor, Inc.	Virginia Beach	58 1-3650 304	(1988, c 652)
Marine Spill Response Corporation	Virginia Beach	58.1-3650 513	(1993, c 309)
Mothers, Inc.	Virginia Beach	58.1-3650 744	(1997, c 373)
North Alanton Civic League, Inc.	Virginia Beach	58.1-3650 553	(1993, c 821)
Our Lady of Perpetual Help Health Center, Inc.	Virginia Beach	58 1-3650 769	(1998, c 646)
Pembroke Manor Recreation, Inc.	Virginia Beach	58 1-3650 546	(1993, c 821)
Pembroke Meadows Civic League, Inc	Virginia Beach	58 1-3650 550	(1993, c 821)
Pine Ridge Civic League, Inc	Virginia Beach	58.1-3650 547	(1993, c 821)
Property of Baycliff Civic League, Inc	Virginia Beach	58.1-3650 855	(2000, c 492)
Property of Beach Health Clinic, Inc.	Virginia Beach	58 1-3650 823	(1999, cc 227, 246)
Property of Beth Sholom Sands	Virginia Beach	58 1-3650.904	(2000, c 486 )
Property of Beth Sholom Sands	Virginia Beach	58 1-3650 897	(2000, c. 492)
Property of BizNet, Inc	Virginia Beach	58.1-3650 901	(2000, cc 458, 492)
Property of Judeo-Christian Outreach Center, Inc.	Virginia Beach	58.1-3650 820	(1999, cc 222, 246)
Property of Last Great Waters, Inc.	Virginia Beach	58 1-3650 890	(2000, c 492)
Property of Meals of Virginia Beach, Inc	Virginia Beach	58 1-3650 892	(2000, c 492)
Property of Outreach for Christ, Inc.	Virginia Beach	58 1-3650.882	(2000, c. 492)
Property of Vetshouse, Inc	Virginia Beach	58 1-3650 817	(1999, cc 137,179)
Property of Virginia Beach Community Trust Exempt Fund	Virginia Beach	58 1-3650 902	(2000, cc 458, 492)
Property of Virginia Beach, "HOME," Inc.	Virginia Beach	58 1-3650 824	(1999, cc. 243, 246)
Russell House, Incorporated	Virginia Beach	58 1-3650 224	(1986, c 310)
Sugar Plum, Inc.	Virginia Beach	58 1-3650 515	(1993, c 309)
The Samaritan House, Inc.,	Virginia Beach	58.1-3650 749	(1998, c 336, 1999, c. 30)
The Virginia Beach Community Development Corporation	Virginia Beach	58.1-3650 401	(1991, c. 351)
The Virginia Beach Foundation	Virginia Beach	58 1-3650 443	(1991, c 377)
Tidewater Jewish Foundation, Inc.	Virginia Beach	58 1-3650 748	(1997, c. 373)
Virginia Beach Christian Outreach Group, Inc.	Virginia Beach	58.1-3650 441	(1991, c 377)
Virginia Beach Ecumenical Housing, Inc.	Virginia Beach	58 1-3650 358	(1990, cc.129,533)
Zion Place, Incorporated	Virginia Beach	58.1-3650.223	(1986, c 310)
Wakefield Foundation, Inc.,	Wakefield	58 1-3650 292	(1988, c 611)
Amalgamated Clothing and Textile Workers' Retirees Club,	Warren County	58 1-3650 405	(1991, c 351)
Retirees Club ACTWU, Local 371T, and Fraternal Order of	Warren County	58.1-3650 578	(1994, c 380)
The Institute for Personal and Professional Development,	Warren County	58 1-3650.189	(1985, c 614)
Thunderbird Research Corporation,	Warren County	58 1-3650.457	(1992, c. 305)
Warren Co. Habitat for Humanity, Inc ,	Warren County	58 1-3650 625	(1995, c. 618)
Warren County Workshop, Inc ,	Warren County	58 1-3650 634	(1995, c 618)
Barter Foundation, Inc.,	Washington County	58 1-3650 188	(1985, c 614)
Potomac Appalachian Trail Club,	Washington D C.	58 1-3650 12	(1973, c 438, 1984, c. 675)
Sunnyside Presbyterian Home	Waynesboro	58 1-3650.724	(1997, c. 373)
The Wildlife Center of Virginia and the Wildlife Center of	Waynesboro	58.1-3650 723	(1997, c 373)



# Exemptions by Designation

Code of Virginia, 1950 (as amended)

Exempt Entity	Locality	Code Reference	Acts of the Assembly
Waynesboro Area Association for Retarded Citizens, Inc ,	Waynesboro	58 1-3650 37	(1976, c 668, 1984, c 675)
Waynesboro Players, Inc.,	Waynesboro	58 1-3650 264	(1987, c 273)
Rosehill Neighborhood, Inc ,	Western County	58.1-3650 456	(1992, c 305)
Kinsale Foundation,	Westmoreland	58 1-3650 79	(1979, c 186, 1984, c 675J,
Montross Moose Lodge, Number 2333, Loyal Order of the	Westmoreland	58 1-3650 728	(1997, c 373)
Northern Neck Alliance, Inc	Westmoreland	58.1-3650 803	(1998, c 646)
Property of Colonial Beach Moose Lodge # 1267	Westmoreland'	58 1-3650 844	(1999, c 239)
National Center for State Courts	Williamsburg	58 1-3650 75	(1978, c 427, 1984, c 675J;
City of Light Development Corporation	Winchester	58 1-3650 384	(1990, c 405)
Council on Alcoholism, Lord Fairfax Community, Inc	Winchester	58 1-3650 562	(1993, c. 821)
Glass-Glen Burnie Foundation	Winchester	58 1-3650 449	(1992, c. 305)
New Life Center, Inc	Winchester	58 1-3650 577	(1994, c 173)
Preservation of Historic Winchester, Inc.	Winchester	58 1-3650 450	(1992, c 305)
Shelter for Abused Women	Winchester	58 1-3650 448	(1992, c 305)
Shenandoah Valley Community Residences, Inc	Winchester	58 1-3650 712	(1997, cc 303, 373)
Shenandoah Valley Independent Living Center	Winchester	58 1-3650 424	(1991, c 351)
Westminster-Canterbury of Winchester, Inc	Winchester	58 1-3650 246	(1986, c 619)
Winchester Little Theatre, Inc.,	Winchester	58 1-3650 63	(1977, c 378, 1984, c 675)
Youth Development Center, Inc.	Winchester	58 1-3650 447	(1992, c 305)
Wise School of Dance, Inc.,	Wise	58 1-3650.338	(1989, c 253)
Appalachian Family Ministries, Inc,	Wise County	58 1-3650 422	(1991, c. 351)
Appalachian Traditions, Inc ,	Wise County	58 1-3650 539	(1993, c 821)
Mountain Empire Older Citizens, Inc ,	Wise County	58 1-3650.364	(1990, c 135)
Oxbow Human Services Consortium, Inc ,	Wise County	58.1-3650.692	(1996, c 751)
Property of the Historical Society of the Pound, Inc	Wise County	58.1-3650 870	(2000, c 492)
Property of the Wise County Historical Society, Inc	Wise County	58 1-3650.869	(2000, c 492)
Tacoma School Community Center , Inc ,	Wise County	58 1-3650 718	(1997, c 303)
Wise County Humane Society,	Wise County	58 1-3650.106	(1980, c. 622, 1984, c 675)
Wise School of Dance, Inc.,	Wise County	58 1-3650 357	(1990, c. 128)
Asbury Centers, Inc	Wythe County	58 1-3650 543	(1993, c. 821)
Asbury Centers, Inc.,	Wytheville	58 1-3650 511	(1993, c 309)
Crossroads Shelter, Inc ,	Wytheville	58.1-3650 788	(1998, c 646)
Family Resource Center, Inc.,	Wytheville	58.1-3650.479	(1992, c. 442)
Mountain Shelter, Inc.,	Wytheville	58 1-3650 729	(1997, c 373)
Wytheville Community Apartments Corporation,	Wytheville	58 1-3650 437	(1991, c 377)
Colonial Community Services, Inc	York County	58 1-3650 564	(1993, c 821)
Watermen's Museum,	York County	58 1-3650 387	(1990, c 1i26)
Williamsburg Players, Inc ,	York County	58.1-3650 85	(1979, c 548, 1984, c 675)
York County Volunteer Association, Inc ,	York County	58.1-3650 26	(1975, c 463, 1984, c 675)
Yorktown Arts Foundation, Inc.,	York County	58 1-3650 129	(1982, c 529, 1984, c 675)
Watermen's Museum,	Yorktown	58 1-3650 373	(1990, c 144)

**Summary of Tax Exempt and Tax Immune Real Estate Property -- 1999  
By Exempt or Immune Classifications**

Appendix G

**Non-Governmental**

Counties	Religious	Charitable	Educational	Other	Total
Accomack	\$22,382,800	\$2,177,900	\$20,669,500	\$11,492,500	\$56,722,700
Albemarle	\$63,147,600	\$28,373,200	\$208,185,900	\$75,300	\$299,782,000
Alleghany	\$12,156,500	\$2,219,900	\$25,639,500	\$29,700	\$40,045,600
Amelia	\$7,558,640	\$367,600	\$13,363,500	\$700,800	\$21,990,540
Amherst	\$29,489,200	\$2,048,600	\$62,206,800	\$9,254,100	\$102,998,700
Appomattox	\$14,576,200	\$309,200	\$27,100,800	\$1,317,900	\$43,304,100
Arlington	\$180,727,300	\$18,687,700	\$54,854,600	\$26,542,200	\$280,811,800
Augusta	\$59,592,200	\$69,422,900	\$96,332,700	\$14,723,100	\$240,070,900
Bath	\$7,713,300	\$501,200	\$13,087,000	\$13,672,000	\$34,973,500
Bedford	\$47,848,700	\$9,270,700	\$67,226,500	\$3,936,800	\$128,282,700
Bland	\$4,478,000	\$0	\$5,074,600	\$1,010,600	\$10,563,200
Botetourt	\$28,695,100	\$132,900	\$38,123,000	\$2,331,800	\$69,282,800
Brunswick	\$12,416,320	\$456,930	\$9,482,360	\$1,777,810	\$24,133,420
Buchanan	\$14,374,100	\$113,400	\$8,388,100	\$3,281,800	\$26,157,400
Buckingham	\$22,919,400	\$469,000	\$15,705,200	\$836,700	\$39,930,300
Campbell	\$44,844,649	\$9,031,460	\$87,714,332	\$45,950	\$141,636,391
Caroline	\$12,976,800	\$3,041,300	\$21,733,100	\$1,539,500	\$39,290,700
Carroll	\$21,700,300	\$1,668,700	\$0	\$3,841,600	\$27,210,600
Charles City	\$5,589,300	\$519,700	\$0	\$90,300	\$6,199,300
Charlotte	\$13,458,010	\$2,124,310	\$22,906,140	\$1,844,050	\$40,332,510
Chesterfield	\$125,524,500	\$16,570,700	\$5,904,700	\$9,960,600	\$157,960,500
Clarke	\$16,998,700	\$7,612,400	\$26,012,000	\$6,314,200	\$56,937,300
Craig	\$3,813,200	\$1,128,100	\$5,337,600	\$142,100	\$10,421,000
Culpeper	\$29,411,900	\$433,500	\$47,207,800	\$15,885,100	\$92,938,300
Cumberland	\$88,250	\$12,498,440	\$1,792,620	\$0	\$14,379,310
Dickenson	\$7,798,714	\$209,800	\$21,226,900	\$596,300	\$29,831,714
Dinwiddie					\$0
Essex	\$19,734,903	\$496,556	\$17,922,885	\$252,425	\$38,406,769
Fairfax	\$533,683,430	\$25,606,945	\$115,238,075	\$353,139,080	\$1,027,667,530
Fauquier	\$59,947,500	\$11,287,600	\$14,079,200	\$22,262,500	\$107,576,800
Floyd	\$9,582,800	\$463,700	\$1,100	\$2,437,700	\$12,485,300
Fluvanna	\$9,931,300	\$622,700	\$40,826,600	\$1,629,900	\$53,010,500
Franklin	\$40,221,800	\$12,700	\$90,035,400	\$12,007,000	\$142,276,900
Frederick	\$40,282,500	\$4,450,600	\$81,293,000	\$39,841,500	\$165,867,600

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**Summary of Tax Exempt and Tax Immune Real Estate Property -- 1999  
By Exempt or Immune Classifications**

Appendix G

**Non-Governmental**

Counties	Religious	Charitable	Educational	Other	Total
Giles	\$18,566,400	\$356,000	\$25,011,000	\$16,562,300	\$60,495,700
Gloucester	\$36,618,400	\$5,989,800	\$2,260,300	\$13,892,200	\$58,760,700
Goochland	\$24,581,533	\$688,046	\$25,745,652	\$5,928,479	\$56,943,710
Grayson	\$8,674,300	\$1,420,800	\$20,840,600	\$280,400	\$31,216,100
Greene	\$10,462,500	\$1,758,500	\$23,227,300	\$1,187,300	\$36,635,600
Greensville	\$6,042,300	\$0	\$4,427,900	\$1,811,200	\$12,281,400
Halifax	\$55,085,540	\$1,306,144	\$7,411,369	\$33,613,476	\$97,416,529
Hanover	\$86,105,500	\$183,900	\$52,421,000	\$8,479,100	\$147,189,500
Henrico	\$190,705,400	\$127,986,500	\$23,369,000	\$138,611,800	\$480,672,700
Henry	\$80,555,400	\$3,385,700	\$92,813,600	\$6,554,300	\$183,309,000
Highland	\$3,168,000	\$1,529,000	\$4,775,500	\$1,360,800	\$10,833,300
Isle of Wight	\$24,127,400	\$684,100	\$3,434,300	\$3,284,600	\$31,530,400
James City	\$24,831,400	\$0	\$27,223,700	\$6,544,300	\$58,599,400
King and Queen	\$6,730,800	\$1,275,600	\$8,533,800	\$800	\$16,541,000
King George	\$11,216,800	\$156,900	\$0	\$1,916,200	\$13,289,900
King William	\$13,540,200	\$1,287,200	\$13,849,400	\$3,302,500	\$31,979,300
Lancaster	\$13,116,000	\$27,300	\$1,257,800	\$11,222,700	\$25,623,800
Lee	\$19,971,700	\$3,121,500	\$29,108,100	\$11,416,400	\$63,617,700
Loudoun	\$102,649,600	\$24,468,100	\$359,334,700	\$64,443,300	\$550,895,700
Louisa	\$19,250,800	\$3,425,000	\$33,425,000	\$6,057,700	\$62,158,500
Lunenburg	\$9,451,500	\$163,500	\$11,620,300	\$1,158,600	\$22,393,900
Madison	\$11,391,600	\$490,900	\$48,102,300	\$2,243,500	\$62,228,300
Mathews	\$8,269,568	\$0	\$11,809,850	\$2,620,200	\$22,699,618
Mecklenburg	\$38,344,301	\$0	\$32,976,262	\$30,973,700	\$102,294,263
Middlesex	\$8,100,500	\$2,157,600	\$7,415,900	\$126,500	\$17,800,500
Montgomery	\$62,570,200	\$35,525,500	\$832,812,800	\$756,900	\$931,665,400
Nelson	\$17,216,586	\$2,175,400	\$25,586,726	\$536,100	\$45,514,812
New Kent	\$8,753,700	\$0	\$17,112,200	\$1,294,700	\$27,160,600
Northampton	\$11,773,100	\$0	\$6,345,300	\$38,412,300	\$56,530,700
Northumberland	\$13,724,532	\$2,281,537	\$12,047,510	\$11,144,437	\$39,198,016
Nottoway	\$11,827,285	\$1,426,340	\$27,549,595	\$468,400	\$41,271,620
Orange	\$14,804,600	\$2,111,300	\$1,194,100	\$9,945,000	\$28,055,000
Page	\$21,164,000	\$257,500	\$29,477,600	\$10,969,700	\$61,868,800
Patrick	\$17,677,300	\$0	\$17,080,600	\$13,283,600	\$48,041,500

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**Summary of Tax Exempt and Tax Immune Real Estate Property -- 1999  
By Exempt or Immune Classifications**

Appendix

<b>Non-Governmental</b>					
Counties	Religious	Charitable	----- Educational	Other	Total
Pittsylvania	\$54,585,500	\$3,222,500	\$72,528,900	\$646,200	\$130,983,100
Powhatan	\$12,855,100	\$676,700	\$30,145,800	\$3,598,600	\$47,276,200
Prince Edward	\$14,906,110	\$734,400	\$84,728,790	\$16,537,600	\$116,906,900
Prince George	\$10,405,300	\$1,193,600	\$19,651,700	\$537,900	\$31,788,500
Prince William	\$126,159,900	\$22,889,500	\$10,315,600	\$5,208,900	\$164,573,900
Pulaski	\$33,120,900	\$311,200	\$0	\$18,045,800	\$51,477,900
Rappahannock	\$8,837,200	\$2,052,200	\$2,102,800	\$899,200	\$13,891,400
Richmond	\$9,898,250	\$0	\$18,398,170	\$3,889,570	\$32,185,990
Roanoke	\$87,671,400	\$7,160,600	\$51,759,700	\$51,261,600	\$197,853,300
Rockbridge	\$15,980,200	\$0	\$2,754,700	\$7,149,600	\$25,884,500
Rockingham	\$97,062,500	\$8,288,700	\$169,687,800	\$8,782,400	\$283,821,400
Russell	\$11,584,200	\$0	\$24,804,200	\$400,400	\$36,788,800
Scott	\$14,990,900	\$0	\$39,884,600	\$2,477,500	\$57,353,000
Shenandoah	\$54,574,400	\$468,200	\$29,845,900	\$29,627,000	\$114,515,500
Smyth	\$28,007,400	\$16,675,700	\$43,352,900	\$1,800,100	\$89,836,100
Southampton	\$18,918,900	\$3,401,600	\$26,652,500	\$5,700	\$48,978,700
Spotsylvania	\$43,076,400	\$3,525,600	\$9,554,100	\$4,811,500	\$60,967,600
Stafford	\$52,016,300	\$1,883,300	\$203,007,400	\$14,066,700	\$270,973,700
Surry	\$11,147,600	\$929,100	\$15,036,900	\$3,583,400	\$30,697,000
Sussex	\$3,162,210	\$0	\$3,405,680	\$7,226,275	\$13,794,165
Tazewell	\$35,785,400	\$1,225,300	\$18,221,700	\$6,971,200	\$62,203,600
Warren	\$23,198,300	\$6,495,300	\$63,489,200	\$10,730,400	\$103,913,200
Washington	\$42,531,500	\$683,100	\$83,236,200	\$10,334,600	\$136,785,400
Westmoreland	\$16,228,900	\$549,150	\$9,385,740	\$8,984,270	\$35,148,060
Wise	\$39,073,400	\$418,200	\$97,614,500	\$12,895,500	\$150,001,600
Wythe	\$23,704,900	\$121,900	\$25,721,800	\$571,000	\$50,119,600
York	\$37,040,300	\$3,197,100	\$53,320,300	\$5,696,100	\$99,253,800
<b>Total Counties</b>	<b>\$3,461,256,031</b>	<b>\$544,072,958</b>	<b>\$4,312,880,156</b>	<b>\$1,259,955,422</b>	<b>\$9,578,164,567</b>

Based on information filed by the  
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**Summary of Tax Exempt and Tax Immune Real Estate Property -- 1999**  
**By Exempt or Immune Classifications**

Appendix G

Cities	Non-Governmental				Total
	Religious	Charitable	Educational	Other	
Alexandria	\$176,631,100	\$165,343,900	\$160,417,000	\$0	\$502,392,000
Bedford	\$12,304,600	\$11,940,500	\$9,328,300	\$10,321,100	\$43,894,500
Bristol	\$29,879,800	\$4,305,300	\$9,409,400	\$137,500	\$43,732,000
Buena Vista	\$8,922,900	\$245,800	\$18,781,900	\$681,700	\$28,632,300
Charlottesville	\$45,132,200	\$37,276,000	\$57,535,800	\$19,516,700	\$159,460,700
Chesapeake	\$128,962,600	\$10,420,000	\$368,862,000	\$150,167,300	\$658,411,900
Clifton Forge	\$5,462,800	\$352,600	\$3,113,300	\$1,810,700	\$10,739,400
Colonial Height	\$12,987,525	\$1,083,200	\$21,313,000	\$2,498,500	\$37,882,225
Covington	\$16,132,000	\$0	\$9,751,400	\$361,000	\$26,244,400
Danville	\$63,773,700	\$2,477,100	\$22,882,500	\$104,786,400	\$193,919,700
Emporia	\$9,930,000	\$14,763,900	\$12,216,600	\$346,000	\$37,256,500
Fairfax	\$26,244,700	\$16,298,500	\$56,636,600	\$368,400	\$99,548,200
Falls Church	\$36,046,700	\$19,287,400	\$0	\$0	\$55,334,100
Franklin	\$11,141,900	\$0	\$30,112,100	\$4,373,400	\$45,627,400
Fredericksburg	\$26,685,800	\$100,360,000	\$0	\$5,809,300	\$132,855,100
Galax	\$7,886,400	\$8,016,500	\$0	\$1,048,000	\$16,950,900
Hampton	\$136,186,700	\$69,564,400	\$0	\$0	\$205,751,100
Harrisonburg	\$37,211,490	\$71,388,520	\$41,736,080	\$2,592,940	\$152,929,030
Hopewell	\$23,623,300	\$501,700	\$0	\$5,336,000	\$29,461,000
Lexington	\$9,979,700	\$0	\$154,281,300	\$28,128,700	\$192,389,700
Lynchburg	\$76,780,700	\$36,742,550	\$139,871,250	\$112,097,050	\$365,491,550
Manassas	\$32,930,700	\$0	\$1,647,900	\$84,848,300	\$119,426,900
Manassas Park	\$391,000	\$0	\$0	\$930,900	\$1,321,900
Martinsville	\$26,324,200	\$4,049,900	\$27,270,800	\$28,198,000	\$85,842,900
Newport News	\$172,945,800	\$0	\$0	\$244,427,900	\$417,373,700
Norfolk	\$289,548,290	\$393,871,200	\$0	\$0	\$683,419,490
Norton	\$4,587,900	\$28,154,700	\$12,944,800	\$0	\$45,687,400
Petersburg	\$31,292,900	\$43,806,300	\$2,455,700	\$705,500	\$78,260,400
Poquoson	\$7,720,300	\$731,700	\$27,483,400	\$3,500	\$35,938,900
Portsmouth	\$93,319,030	\$14,541,250	\$93,549,530	\$32,455,640	\$233,865,450
Radford	\$15,591,700	\$287,600	\$0	\$19,893,100	\$35,772,400
Richmond	\$184,232,750	\$15,762,500	\$198,814,100	\$94,613,700	\$493,423,050
Roanoke	\$134,311,000	\$21,824,800	\$11,893,500	\$152,147,000	\$320,176,300

Based on information filed by the  
 Commissioners of the Revenue  
 with the Department of Taxation

**Summary of Tax Exempt and Tax Immune Real Estate Property -- 1999  
By Exempt or Immune Classifications**

Cities	Non-Governmental				Total
	Religious	Charitable	Educational	Other	
Salem	\$23,917,100	\$6,742,600	\$91,298,400	\$1,216,500	\$123,174,600
Staunton	\$35,269,469	\$10,473,120	\$39,354,880	\$8,252,600	\$93,350,069
Suffolk	\$65,170,000	\$46,711,700	\$15,766,100	\$0	\$127,647,800
Virginia Beach	\$231,434,520	\$177,912,043	\$105,826,161	\$5,842,317	\$521,015,041
Waynesboro	\$33,274,300	\$7,627,400	\$5,667,600	\$65,488,700	\$112,058,000
Williamsburg	\$21,516,700	\$574,600	\$242,785,100	\$66,571,900	\$331,448,300
Winchester	\$25,764,600	\$105,621,300	\$29,170,300	\$7,082,900	\$167,639,100
<b>Total Cities</b>	<b>\$2,331,448,874</b>	<b>\$1,449,060,583</b>	<b>\$2,022,176,801</b>	<b>\$1,263,059,147</b>	<b>\$7,065,745,405</b>
<b>Aggregate</b>	<b>\$5,792,704,905</b>	<b>\$1,993,133,541</b>	<b>\$6,335,056,957</b>	<b>\$2,523,014,569</b>	<b>\$16,643,909,972</b>

Based on information filed by the  
Commissioners of the Revenue  
with the Department of Taxation



Appendix H

# Charitable Trusts

[Home](#)
[Database Search](#)
[About the Database](#)
[Frequently Asked Questions](#)
[Forms](#)
[Publications](#)
[Statutes and Regulations](#)
[Site Map](#)
[Contact the Registrar](#)

CALIFORNIA ATTORNEY GENERAL BILL LOCKYER  
WELCOMES YOU

The California Attorney General acts as the legal overseer of charities that do business in the state. The Attorney General has the duty of protecting the interests of all public beneficiaries of charities within his jurisdiction. The Attorney General may conduct investigations and bring legal actions to protect the assets of California charities and insure the assets are used for their intended charitable purposes. Most California charities must register and file annual financial reports with the Attorney General's Registry of Charitable Trusts.

In carrying out these charity oversight duties, the Attorney General's office provides information and assistance to many individuals who serve as directors, officers, volunteers, fundraisers, accountants and attorneys for charitable organizations. The Attorney General's office also provides the public with certain information on registered charities.

[Home](#) | [Database Search](#) | [About the Database](#) | [Frequently Asked Questions](#) |  
[Forms](#) | [Publications](#) | [Statutes and Regulations](#) | [Site Map](#) | [Contact the Registrar](#) |



# Site Map

[Home](#)

[Database Search](#)

[About the Database](#)

[Frequently Asked Questions](#)

[Forms](#)

[Publications](#)

[Statutes and Regulations](#)

[Site Map](#)

[Contact the Registrar](#)

## Database Search

## About the Database

### Forms

- [Registration Form with Instructions \(CT-1\)](#) PDF Format (12K/2 pages)
- [Registration/Renewal Fee Report Form \(RRF-1\) \(Rev. 11/2000\)](#) PDF Format (322K/1 page)
- [Notice of Annual Fee RRF-1 \(Rev. 11/2000\)](#) PDF Format (50K/1 page)
- [Instructions for Filing Form RRF-1 \(Rev. 11/2000\)](#) PDF Format (28K/1 page)
- [Frequently Asked Questions --Registration/Renewal Fee Report \(RRF-1\)](#) PDF Format (173K/2 pages)
- [Information for Persons Administering Charitable Funds \(CT-3b\)](#) PDF Format (7K/1 page)
- [Complaint Form \(CT-9\)](#) PDF Format (13K/1 page)
- [General Instructions for Dissolving a Nonprofit Corporation \(CT-603\) \(Rev. 1/00\)](#) PDF Format (13K/1 page)
- [Surety Bond Form with Instructions \(Commercial Fundraisers\) \(ct-4-CF\)](#) PDF Format (159K/3 pages)
- [Annual Registration Form with Instructions \(ct-1CF\)](#) PDF Format (259K/3 pages)
- [Annual Financial Report \(Commercial Fundraisers\) with Instructions \(ct-2CF\)](#) PDF Format (325K/2 pages)
- [Annual Financial Report \(Thrift Store Operations\) with Instructions \(ct-2TCF\)](#) PDF Format (257K/2 pages)
- [Annual Financial Report \(Vehicle Donation Program\) with Instructions \(ct-2VCF\)](#) PDF Format (200K/2 pages)
- [Annual Registration Form \(Fundraising Counsel for Charitable Purposes\) with Instructions \(CF-3\)](#) PDF Format (219K/3 pages)
- [Annual Financial Report \(Commercial Coventurer for Charitable Purposes\) with Instructions \(ct-5CF\)](#) PDF Format (215K/3 pages)
- [Deposit by Assignment Form \(Commercial Fundraisers\)](#) PDF Format (280K/4 pages)
- [Government Code Section 12580-12599 5](#) PDF Format (35K/11 pages)
- [California Code Civil Procedure Section 995 710-995 770](#) PDF Format (22K/6 pages/letter)
- [Charitable Solicitations \(Business and Professions Code Sections 17510- 17510 95\)](#) PDF Format (22K/4 pages)
- [Form 990 Return of Organization Exempt from Income Tax \(1999\)](#) PDF Format (49K/6 pages/letter)
- [Form 990-EZ Short Form Return of Organization Exempt from Income Tax \(1999\)](#)



- PDF Format (31K/2 pages/letter)
- [1999 Instructions for Forms 990 and 990-EZ](#)  
PDF Format (236K/40 pages/letter)
- [Form 990-PF \(1999 Return of Private Foundation\)](#)  
PDF Format (72K/12 pages/letter)
- [1999-Instructions for Form 990PF](#)  
PDF Format (156K/28 pages/letter)

**Appendix H****What is Adobe PDF file format?****Publications**

- [Guide to Charitable Solicitation](#)  
PDF Format (127K/33 pages)
- [Attorney General's Guide for Charities](#)  
PDF Format (300K/79 pages)
- [Attorney General's Guide for Charities \(1998 Supplement\)](#)  
PDF Format (44K/6 pages)
- [Summary of Charitable Contributions By Commercial Fundraisers \(1999\)](#)  
PDF Format (286K/91 pages)
- [Summary of Charitable Contributions By Commercial Fundraisers \(1998\)](#)  
PDF Format (440K/96 pages)
- [Summary of Charitable Contributions by Commercial Fundraisers - Supplement Re. Donations of Personal Property \(1998\)](#)  
PDF Format (53K/17 pages)
- [Charitable Contributions By Commercial Fundraisers - Supplement Re. Donations of Personal Property \(1997\)](#)
- [Charitable Contributions By Commercial Fundraisers \(1996\)](#)
- [General Review Protocol - Ownership or Control Transfers of Nonprofit Public Benefit Corporations \(Excluding Health Facilities\)](#)  
PDF Format (24K/14 pages)
- [§ 999 5 Attorney General Review of Proposals to Transfer Health Facilities under Corporations Code Sections 5914 et seq and 5920 et seq.](#)  
PDF Format (28K/13 pages)

**Statutes and Regulations**

- [Penal Code Section 320.5. Charitable Raffles](#)  
PDF Format (12K/4 pages)
- [California Code of Regulations - Chapter 11, Section 999.1-999.5](#)  
PDF Format (69K/30 pages)
- [Business and Professions Code Sections 17510](#)  
PDF Format (22K/4 pages)
- [Government Code Section 12580-12599.5](#)  
PDF Format (35K/11 pages)
- [Regulations Under the Supervision of Trustees and Fundraisers for Charitable Purposes Act \(California Code of Regulations - Chapter 11, Section 300-312\)](#)  
PDF Format (146K/4 pages)

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| [Home](#) | [Database Search](#) | [About the Database](#) |  
| [Forms](#) | [Publications](#) | [Statutes and Regulations](#) |

| [Contact the Registrar](#) |

THE GENERAL ASSEMBLY OF PENNSYLVANIA Appendix I

# HOUSE BILL

## No. 55

Session of  
1997

INTRODUCED BY BOYES, TRELLO, KENNEY, TIGUE, ITKIN, BROWNE,  
NAILOR, CAWLEY, DENT, DeLUCA, DEMPSEY, COY, FLICK, READSHAW,  
GANNON, PRESTON, BOSCOLA, BROWN, CURRY, GRUPPO, BELARDI,  
ARMSTRONG, ROONEY, LAWLESS, COLAIZZO, LYNCH, ROBERTS,  
GODSHALL, OLASZ, TRAVAGLIO, MUNDY, MELIO, WOJNAROSKI,  
C. WILLIAMS, GIGLIOTTI, YOUNGBLOOD, SAYLOR, L. I. COHEN,  
STEVENSON, WILT, BELFANTI, O'BRIEN, ZUG, BUNT, ADOLPH,  
GLADECK, LESCOVITZ, E. Z. TAYLOR, EACHUS, LaGROTTA, HASAY,  
LEH, ROSS AND SERAFINI, JANUARY 28, 1997

AS AMENDED ON SECOND CONSIDERATION, IN SENATE, NOVEMBER 18, 1997

### AN ACT

1 ~~Providing for the tax exemption of institutions of purely public~~ <—  
2 ~~charity; exempting real property owned by State related~~  
3 ~~universities or Federal Government instrumentalities from~~  
4 ~~taxation; and providing for unfair competition.~~

#### ~~TABLE OF CONTENTS~~

- 5
- 6 ~~Section 1. Short title.~~
- 7 ~~Section 2. Legislative intent.~~
- 8 ~~Section 3. State related universities.~~
- 9 ~~Section 4. Definitions.~~
- 10 ~~Section 5. Criteria.~~
- 11 ~~Section 6. Multiple jurisdictions.~~
- 12 ~~Section 7. Existing agreements.~~
- 13 ~~Section 8. Unfair competition with small businesses.~~
- 14 ~~Section 9. Accountability and disclosure.~~

See section 8 \*

1 ~~Section 10. Exemption for Federal Government~~  
2 ~~instrumentality.~~

3 ~~Section 11. Repeals.~~

Appendix I

4 ~~Section 12. Applicability.~~

5 ~~Section 13. Effective date.~~

6 PROVIDING FOR THE TAX EXEMPTION OF INSTITUTIONS OF PURELY PUBLIC <—  
7 CHARITY; EXEMPTING REAL PROPERTY OWNED BY STATE-RELATED  
8 UNIVERSITIES OR FEDERAL GOVERNMENT INSTRUMENTALITIES FROM  
9 TAXATION; PROVIDING FOR UNFAIR COMPETITION; IMPOSING  
10 PENALTIES; AND MAKING REPEALS.

11 TABLE OF CONTENTS

12 SECTION 1. SHORT TITLE.

13 SECTION 2. LEGISLATIVE INTENT.

14 SECTION 3. DEFINITIONS.

15 SECTION 4. STATE-RELATED UNIVERSITIES.

16 SECTION 5. CRITERIA FOR INSTITUTIONS OF PURELY PUBLIC CHARITY.

17 SECTION 6. PRESUMPTION PROCESS.

18 SECTION 7. VOLUNTARY AGREEMENTS.

19 SECTION 8. UNFAIR COMPETITION WITH SMALL BUSINESSES. ✕

20 SECTION 9. ACCOUNTABILITY AND DISCLOSURE.

21 SECTION 10. EXEMPTION FOR FEDERAL GOVERNMENT INSTRUMENTALITY.

22 SECTION 11. PROHIBITED ACT.

23 SECTION 12. COMPLIANCE.

24 SECTION 13. CIVIL PENALTY.

25 SECTION 14. REPEALS.

26 SECTION 15. APPLICABILITY.

27 SECTION 16. EFFECTIVE DATE.

28 The General Assembly of the Commonwealth of Pennsylvania  
29 hereby enacts as follows:

30 ~~Section 1. Short title.~~ <—

31 ~~This act shall be known and may be cited as the Institutions~~  
32 ~~of Purely Public Charity Act.~~

81

1 CONTRIBUTION IS GREATER THAN 0.15% BUT LESS THAN 0.25% OF ITS  
2 PROGRAM SERVICE REVENUE, THE INSTITUTION MAY CREDIT THE  
3 ENTIRE CONTRIBUTION AT 250% OF ITS VALUE.

**Appendix I**

4 (3) IF THE REASONABLE VALUE OF THE INSTITUTION'S  
5 CONTRIBUTION IS EQUAL TO OR GREATER THAN 0.25% OF ITS PROGRAM  
6 SERVICE REVENUE, THE INSTITUTION MAY CREDIT THE ENTIRE  
7 CONTRIBUTION AT 350% OF ITS VALUE.

8 (D) EXISTING AGREEMENTS.--NOTHING IN THIS ACT SHALL BE  
9 CONSTRUED TO AFFECT, IMPAIR, TERMINATE OR SUPERSEDE ANY  
10 CONTRACT, AGREEMENT OR OTHER ARRANGEMENT IN EFFECT ON OR BEFORE  
11 THE EFFECTIVE DATE OF THIS SECTION BETWEEN AN INSTITUTION AND A  
12 POLITICAL SUBDIVISION, WHICH AUTHORIZES OR REQUIRES PAYMENT OF  
13 TAXES, AMOUNTS IN LIEU OF TAXES OR OTHER CHARGES OR FEES FOR THE  
14 SERVICES OF A POLITICAL SUBDIVISION.

15 (E) NEW AGREEMENTS.--NOTHING IN THIS ACT SHALL BE CONSTRUED  
16 TO IMPAIR OR OTHERWISE INHIBIT THE RIGHT OR ABILITY OF ANY  
17 INSTITUTION SEEKING OR POSSESSING AN EXEMPTION AS AN INSTITUTION  
18 OF PURELY PUBLIC CHARITY, A PUBLIC SERVICE FOUNDATION OR A  
19 POLITICAL SUBDIVISION FROM EXECUTING VOLUNTARY AGREEMENTS AFTER  
20 THE EFFECTIVE DATE OF THIS SECTION.

21 \* SECTION 8. UNFAIR COMPETITION WITH SMALL BUSINESSES.

22 (A) INTENT.--IT IS THE POLICY OF THIS ACT THAT INSTITUTIONS  
23 OF PURELY PUBLIC CHARITY SHALL NOT USE THEIR TAX-EXEMPT STATUS  
24 TO COMPETE UNFAIRLY WITH SMALL BUSINESS.

25 (B) GENERAL RULE.--AN INSTITUTION OF PURELY PUBLIC CHARITY  
26 MAY NOT FUND, CAPITALIZE, GUARANTEE THE INDEBTEDNESS OF, LEASE  
27 OBLIGATIONS OF, OR SUBSIDIZE A COMMERCIAL BUSINESS THAT IS  
28 UNRELATED TO THE INSTITUTION'S CHARITABLE PURPOSE AS STATED IN  
29 THE INSTITUTION'S CHARTER OR GOVERNING LEGAL DOCUMENTS.

30 (C) EXCEPTIONS.--INSTITUTIONS OF PURELY PUBLIC CHARITY ARE

1 NOT IN VIOLATION OF SUBSECTION (B) IF ANY OF THE FOLLOWING  
2 APPLY:

3 (1) THE COMMERCIAL BUSINESS IS INTENDED ONLY FOR THE USE  
4 OF ITS EMPLOYEES, STAFF, ALUMNI, FACULTY, MEMBERS, <sup>Appendix I</sup> STUDENTS,  
5 CLIENTS, VOLUNTEERS, PATIENTS OR RESIDENTS. FOR PURPOSES OF  
6 THIS PARAGRAPH, A PERSON SHALL NOT BE CONSIDERED AN EMPLOYEE,  
7 STAFF, MEMBER, ALUMNUS, FACULTY, STUDENT, CLIENT, VOLUNTEER,  
8 PATIENT OR RESIDENT IF THE PERSON'S ONLY RELATIONSHIP WITH  
9 THE INSTITUTION OF PURELY PUBLIC CHARITY IS TO RECEIVE  
10 PRODUCTS OR SERVICES RESULTING FROM THE COMMERCIAL BUSINESS.

11 (2) THE COMMERCIAL BUSINESS RESULTS IN SALES TO THE  
12 GENERAL PUBLIC THAT ARE INCIDENTAL OR PERIODIC RATHER THAN  
13 PERMANENT AND ONGOING.

14 (D) SUPPORT FOR OTHER CHARITIES.--NOTHING IN THIS SECTION  
15 SHALL BE CONSTRUED AS PROHIBITING OR LIMITING THE ABILITY OF AN  
16 INSTITUTION OF PURELY PUBLIC CHARITY TO FUND, CAPITALIZE,  
17 GUARANTEE THE INDEBTEDNESS OF OR OTHERWISE SUBSIDIZE ANOTHER  
18 INSTITUTION OF PURELY PUBLIC CHARITY.

19 (E) INVESTMENTS.--THE INVESTMENT IN PUBLICLY TRADED STOCKS  
20 AND BONDS; REAL ESTATE, WHETHER DIRECTLY OR INDIRECTLY; OR OTHER  
21 INVESTMENTS BY AN INSTITUTION OF PURELY PUBLIC CHARITY DOES NOT  
22 VIOLATE SUBSECTION (B).

23 (F) EDUCATIONAL FUNCTIONS.--USE OF FACILITIES TO HOST GROUPS  
24 FOR EDUCATIONAL PURPOSES BY AN INSTITUTION OF PURELY PUBLIC  
25 CHARITY DOES NOT VIOLATE SUBSECTION (B).

26 (G) GOVERNMENT FUNCTIONS.--AN INSTITUTION OF PURELY PUBLIC  
27 CHARITY MAY ENGAGE IN A NEW COMMERCIAL BUSINESS THAT MAY  
28 OTHERWISE BE IN VIOLATION OF SUBSECTION (B) IF THE INSTITUTION  
29 IS FORMALLY REQUESTED TO DO SO BY THE COMMONWEALTH OR A  
30 POLITICAL SUBDIVISION.

1 (H) EXISTING BUSINESS ARRANGEMENTS.--AN INSTITUTION OF  
2 PURELY PUBLIC CHARITY THAT PRIOR TO THE EFFECTIVE DATE OF THIS  
3 SECTION FUNDED, CAPITALIZED, GUARANTEED THE INDEBTEDNESS OF,  
4 LEASED OBLIGATIONS OF OR SUBSIDIZED A COMMERCIAL BUSINESS MAY <sup>Appendix I</sup>  
5 CONTINUE TO OWN AND OPERATE SUCH BUSINESSES WITHOUT VIOLATING  
6 SUBSECTION (B) AS LONG AS THE INSTITUTION DOES NOT SUBSTANTIALLY  
7 EXPAND THE SCOPE OF THE COMMERCIAL BUSINESS. IN THE EVENT AN  
8 INJUNCTION IS ISSUED UNDER SUBSECTION (I); THE EFFECT OF SUCH  
9 INJUNCTION SHALL BE LIMITED TO RESTRAINING ~~THE~~ SUBSTANTIAL  
10 EXPANSION OF THE SCOPE OF THE COMMERCIAL BUSINESS WHICH WAS  
11 INITIATED AFTER THE EFFECTIVE DATE OF THIS SECTION.

12 (I) REMEDIES.--THE DEPARTMENT OF STATE SHALL ESTABLISH A  
13 SYSTEM OF MANDATORY ARBITRATION FOR THE PURPOSE OF RECEIVING ALL  
14 COMPLAINTS FROM AGGRIEVED SMALL BUSINESSES RELATING TO AN  
15 INSTITUTION OF PURELY PUBLIC CHARITY'S ALLEGED VIOLATION OF  
16 THIS SECTION. UPON RECEIPT OF SUCH COMPLAINT, THE DEPARTMENT  
17 SHALL DIRECT THAT THE COMPLAINT BE RESOLVED AS PROVIDED IN THIS  
18 SUBSECTION.

19 (1) ALL COMPLAINTS SHALL BE IN THE FORM OF A SWORN  
20 STATEMENT SETTING FORTH ALL ALLEGATIONS AND REQUESTS FOR  
21 RELIEF, AND SHALL BE FILED WITH THE DEPARTMENT, TOGETHER WITH  
22 A FEE AS PRESCRIBED BY THE DEPARTMENT.

23 (2) WITHIN TEN DAYS OF FILING THE COMPLAINT WITH THE  
24 DEPARTMENT, THE AGGRIEVED SMALL BUSINESS SHALL SERVE A COPY  
25 OF THE COMPLAINT ON THE INSTITUTION OF PURELY PUBLIC CHARITY  
26 AGAINST WHICH THE COMPLAINT IS FILED. THE INSTITUTION OF  
27 PURELY PUBLIC CHARITY MUST RESPOND TO THE COMPLAINT WITHIN 30  
28 DAYS OF ITS RECEIPT BY THE INSTITUTION OF THE PURELY PUBLIC  
29 CHARITY.

30 (3) WITHIN 30 DAYS FOLLOWING THE PERIOD OF TIME ALLOTTED

1 TO THE INSTITUTION OF PURELY PUBLIC CHARITY TO RESPOND TO THE  
2 COMPLAINT, THE DEPARTMENT SHALL PROVIDE AN UNBIASED AND  
3 QUALIFIED ARBITRATOR WHO POSSESSES SUFFICIENT KNOWLEDGE  
4 REGARDING SUCH INSTITUTIONS TO ADJUDICATE THE MATTER. <sup>Appendix I</sup> IF THE  
5 INSTITUTION OF PURELY PUBLIC CHARITY DOES NOT PARTICIPATE IN  
6 THE ARBITRATION, THE ARBITRATOR MAY ISSUE AN ORDER TO COMPEL  
7 SUCH PARTICIPATION. SUCH AN ORDER SHALL BE ENFORCEABLE BY THE  
8 COURT OF COMMON PLEAS IN THE JUDICIAL DISTRICT WHERE THE  
9 ARBITRATION TAKES PLACE.

10 (4) THE ARBITRATION SHALL TAKE PLACE IN THE JUDICIAL  
11 DISTRICT IN WHICH THE ~~INSTITUTION OF PURELY PUBLIC CHARITY~~ <—  
12 AGGRIEVED SMALL BUSINESS IS LOCATED. THE DEPARTMENT SHALL <—  
13 PROVIDE THE ARBITRATOR ALL RELEVANT MATERIAL REGARDING THE  
14 COMPLAINT, INCLUDING THE ORIGINAL COMPLAINT, THE INSTITUTION  
15 OF PURELY PUBLIC CHARITY'S RESPONSE TO THE COMPLAINT AND  
16 COPIES OF ANY OTHER RELEVANT INFORMATION WHICH THE DEPARTMENT  
17 MAY POSSESS. THE ARBITRATION SHALL BE COMPLETED WITHIN ONE  
18 YEAR FROM THE DATE ON WHICH THE ARBITRATOR WAS ASSIGNED.

19 (5) WITHIN 30 DAYS OF THE ARBITRATOR'S ASSIGNMENT, THE  
20 ARBITRATOR SHALL DETERMINE IF THE COMPLAINT SETS FORTH PRIMA  
21 FACIE EVIDENCE THAT A VIOLATION OF THIS SECTION HAS OCCURRED.  
22 IF THE ARBITRATOR DETERMINES THAT THE COMPLAINT DOES NOT  
23 CONTAIN PRIMA FACIE EVIDENCE, THE ARBITRATOR SHALL ISSUE A  
24 WRITTEN REPORT DETAILING THE FINDINGS AND SHALL TERMINATE THE  
25 ARBITRATION. A SMALL BUSINESS MAY APPEAL SUCH A DETERMINATION  
26 AS PROVIDED IN PARAGRAPH (9).

27 (6) THE ARBITRATOR SHALL DETERMINE IF THE ACTIVITY OF  
28 THE INSTITUTION OF PURELY PUBLIC CHARITY IS IN VIOLATION OF  
29 THIS SECTION. IN MAKING THIS DETERMINATION, THE ARBITRATOR  
30 SHALL REVIEW ALL RELEVANT LAW, INCLUDING PREVIOUS

1 ARBITRATORS' DECISIONS; REGULATIONS; AND THE CHARTER OR  
2 GOVERNING LEGAL DOCUMENTS OF THE INSTITUTION OF PURELY PUBLIC  
3 CHARITY.

4 (7) THE DECISION OF THE ARBITRATOR SHALL BE SET FORTH IN ~~SE~~<sup>Appendix I</sup> IN  
5 A WRITTEN DECISION ISSUED TO EACH PARTY, SPECIFYING FINDINGS  
6 OF FACT AND CONCLUSIONS OF LAW. IF THE ARBITRATOR FINDS A  
7 VIOLATION OF THIS SECTION, THE ARBITRATOR MAY INCLUDE AN  
8 ORDER OR INJUNCTION AS PART OF THE DECISION, PROVIDED THAT NO  
9 DAMAGES MAY BE ASSESSED AGAINST AN INSTITUTION OF PURELY  
10 PUBLIC CHARITY.

11 (8) UPON AGREEMENT OF THE PARTIES, THE DECISION OF THE  
12 ARBITRATOR SHALL BE FINAL AND BINDING AS TO ALL MATTERS OF  
13 FACT AND LAW AND SHALL BE ENTERED BY THE ARBITRATOR AS A  
14 FINAL JUDGMENT IN THE COURT OF COMMON PLEAS OF THE JUDICIAL  
15 DISTRICT IN WHICH THE ARBITRATION TOOK PLACE. A COPY OF THE  
16 ARBITRATOR'S FINAL DECISION SHALL ALSO BE FILED WITH THE  
17 DEPARTMENT.

18 (9) EITHER PARTY MAY INITIATE A DE NOVO APPEAL FROM THE  
19 ARBITRATOR'S DECISION IN THE COURT OF COMMON PLEAS OF THE  
20 JUDICIAL DISTRICT IN WHICH THE ARBITRATION TOOK PLACE WITHIN  
21 30 DAYS OF THE ARBITRATOR'S DECISION.

22 (10) THE DEPARTMENT MAY PROVIDE FOR THE SYSTEM OF  
23 ARBITRATION BY MAINTAINING A LIST OF QUALIFIED ARBITRATORS OR  
24 BY CONTRACTING FOR QUALIFIED ARBITRATION SERVICES.

25 (11) THE DEPARTMENT MAY ADOPT REGULATIONS NECESSARY TO  
26 IMPLEMENT THIS SECTION.

27 (12) THE COST OF AN ARBITRATION PROCEEDING, INCLUDING  
28 THE ARBITRATOR'S FEE, SHALL BE BORNE BY THE COMPLAINANT,  
29 UNLESS THE ARBITRATOR DIRECTS OTHERWISE. EACH PARTY SHALL BE  
30 RESPONSIBLE FOR ITS ATTORNEY FEES AND OTHER COSTS INCURRED.



1 (13) EXCEPT AS SET FORTH IN THIS SECTION OR IN  
2 REGULATIONS PROMULGATED BY THE DEPARTMENT UNDER THIS SECTION,  
3 THE ARBITRATION SHALL BE GOVERNED BY 42 PA.C.S. CH. 73 SUBCH.  
4 A (RELATING TO STATUTORY ARBITRATION). **Appendix I**

5 (14) THE REMEDIES SET FORTH IN THIS SUBSECTION SHALL BE  
6 THE EXCLUSIVE REMEDIES AVAILABLE TO AN AGGRIEVED SMALL  
7 BUSINESS.

8 SECTION 9. ACCOUNTABILITY AND DISCLOSURE.

9 (A) REPORTING.--AN INSTITUTION OF PURELY PUBLIC CHARITY THAT  
10 DOES NOT REGISTER WITH THE DEPARTMENT OF STATE UNDER THE ACT OF  
11 DECEMBER 19, 1990 (P.L.1200, NO.202), KNOWN AS THE SOLICITATION  
12 OF FUNDS FOR CHARITABLE PURPOSES ACT, INCLUDING INSTITUTIONS  
13 EXEMPTED FROM REGISTRATION UNDER SECTION 6(A) OF THE  
14 SOLICITATION OF FUNDS FOR CHARITABLE PURPOSES ACT, SHALL FILE AN  
15 ANNUAL REPORT WITH THE BUREAU. THE REPORT SHALL BE FILED WITHIN  
16 135 DAYS AFTER THE CLOSE OF THE INSTITUTION'S FISCAL YEAR UNLESS  
17 AN EXTENSION IS GRANTED BY THE DEPARTMENT. THE REPORT SHALL BE  
18 IN A FORMAT APPROVED BY THE DEPARTMENT AND SHALL INCLUDE:

19 (1) A COPY OF THE ANNUAL RETURN FILED OR REQUIRED TO BE  
20 FILED WITH THE INTERNAL REVENUE SERVICE.

21 (2) THE DATE THE INSTITUTION OF PURELY PUBLIC CHARITY <—  
22 WAS ORGANIZED UNDER APPLICABLE LAW.

23 (3) ANY REVOCATION OF TAX-EXEMPT STATUS BY THE INTERNAL  
24 REVENUE SERVICE.

25 (4) THE FOLLOWING INFORMATION ON EACH AFFILIATE OF THE  
26 INSTITUTION OF PURELY PUBLIC CHARITY:

27 (I) THE NAME AND TYPE OF ORGANIZATION.

28 (II) WHETHER THE AFFILIATE IS ORGANIZED ON A FOR-  
29 PROFIT OR NONPROFIT BASIS.

30 (III) THE RELATIONSHIP OF EACH AFFILIATE TO THE

1 INSTITUTION OF PURELY PUBLIC CHARITY MAKING THE REPORT.

2 (5) THE RELATIONSHIP OF THE INSTITUTION OF PURELY PUBLIC  
3 CHARITY WITH ANY OTHER NONPROFIT CORPORATION OR  
4 UNINCORPORATED ASSOCIATION IF THE RELATIONSHIP INVOLVES **Appendix I**  
5 FORMAL GOVERNANCE OR THE SHARING OF REVENUE.

6 (B) REGULATIONS.--THE DEPARTMENT SHALL PROMULGATE  
7 REGULATIONS TO REQUIRE INSTITUTIONS OF PURELY PUBLIC CHARITY  
8 WHICH REGISTER UNDER SECTION 5 OF THE SOLICITATION OF FUNDS FOR  
9 CHARITABLE PURPOSES ACT TO INCLUDE THE INFORMATION SET FORTH IN  
10 SUBSECTION (A) .

11 (C) AMENDMENTS TO ANNUAL RETURNS.--AN INSTITUTION OF PURELY ←  
12 PUBLIC CHARITY WHICH FILES AN AMENDED ANNUAL RETURN WITH THE  
13 INTERNAL REVENUE SERVICE SHALL FILE A COPY OF THE AMENDED ANNUAL  
14 RETURN WITH THE BUREAU WITHIN TEN DAYS OF ITS FILING WITH THE  
15 INTERNAL REVENUE SERVICE.

16 (D) EXEMPTION FROM FILING.--EACH OF THE FOLLOWING  
17 INSTITUTIONS OF PURELY PUBLIC CHARITY SHALL BE EXEMPT FROM THE ←  
18 REPORTING REQUIREMENTS OF THIS SECTION:

19 (1) A BONA FIDE DULY CONSTITUTED RELIGIOUS INSTITUTION  
20 AND SUCH SEPARATE GROUPS OR CORPORATIONS WHICH FORM AN  
21 INTEGRAL PART OF A RELIGIOUS INSTITUTION AND ARE EXEMPT FROM  
22 FILING AN ANNUAL RETURN PURSUANT TO THE INTERNAL REVENUE CODE  
23 OF 1986 (PUBLIC LAW 99-514, 26 U.S.C. § 1 ET SEQ.).

24 (2) AN INSTITUTION OF PURELY PUBLIC CHARITY WHICH  
25 RECEIVES CONTRIBUTIONS OF LESS THAN \$25,000 PER YEAR PROVIDED  
26 THAT THE INSTITUTION'S PROGRAM SERVICE REVENUE DOES NOT EQUAL  
27 OR EXCEED \$5,000,000.

28 (E) FILING FEE.--AN INSTITUTION OF PURELY PUBLIC CHARITY  
29 WHICH IS REQUIRED TO FILE A REPORT UNDER SUBSECTION (A) SHALL  
30 PAY AN ANNUAL FILING FEE OF \$15. ALL FEES COLLECTED UNDER THIS

1 ACT AND UNDER THE SOLICITATION OF FUNDS FOR CHARITABLE PURPOSES  
2 ACT SHALL BE DEPOSITED IN THE STATE TREASURY. THE AMOUNT OF THE  
3 FILING FEE UNDER THIS SUBSECTION MAY BE ADJUSTED BY THE  
4 DEPARTMENT BY REGULATION. ALL FINES, PENALTIES, ATTORNEY <sup>Appendix I</sup> FEES  
5 AND COSTS OF INVESTIGATION COLLECTED UNDER THIS ACT AND UNDER  
6 THE SOLICITATION OF FUNDS FOR CHARITABLE PURPOSES ACT SHALL BE  
7 PAID AS FOLLOWS:

8 (1) AMOUNTS COLLECTED BY THE BUREAU SHALL BE PAID TO THE  
9 STATE TREASURY.

10 (2) AMOUNTS COLLECTED BY THE ACTION OR LITIGATION OF  
11 ANOTHER GOVERNMENT AGENCY SHALL BE PAID DIRECTLY TO THAT  
12 AGENCY.

13 (F) PAPERWORK REDUCTION.--THE DEPARTMENT SHALL ALLOW AN  
14 INSTITUTION OF PURELY PUBLIC CHARITY TO CERTIFY THAT THE  
15 INFORMATION REQUIRED IN SUBSECTION (A) (2) THROUGH (5) HAS NOT  
16 CHANGED SINCE THE PRIOR REPORT IN LIEU OF PROVIDING THE SAME  
17 INFORMATION IN THE REPORT REQUIRED BY SUBSECTION (A). THE  
18 DEPARTMENT MAY OBTAIN FROM THE INTERNAL REVENUE SERVICE COPIES  
19 OF ANNUAL RETURNS OF INSTITUTIONS OF PURELY PUBLIC CHARITY WHICH ←  
20 FILE ANNUAL RETURNS WITH THE INTERNAL REVENUE SERVICE ON  
21 COMPUTER DISK OR OTHER ELECTRONIC OR PAPER MEDIA.

22 (G) RETENTION OF RECORDS.--THE DEPARTMENT SHALL RETAIN THE  
23 REPORTING INFORMATION REQUIRED BY THIS SECTION FOR THREE YEARS  
24 FROM THE DATE THE REPORTS ARE REQUIRED TO BE FILED.

25 (H) UTILIZATION OF REPORTS.--THE DEPARTMENT SHALL MAKE  
26 REPORTS SUBMITTED UNDER THIS SECTION AVAILABLE FOR PUBLIC  
27 INSPECTION TO THE EXTENT THAT THE INFORMATION IS AVAILABLE FOR  
28 PUBLIC INSPECTION UNDER SECTION 6104 OF THE INTERNAL REVENUE  
29 CODE OF 1986 (26 U.S.C. § 6104). THE DEPARTMENT SHALL PROVIDE  
30 ANY GOVERNMENT AGENCY A COPY OF THE REPORT FILED UNDER THIS

1 SECTION UPON REQUEST. NOTHING IN THIS SUBSECTION SHALL PREVENT A  
2 GOVERNMENT AGENCY FROM REQUIRING ANY INSTITUTION SEEKING  
3 EXEMPTION AS AN INSTITUTION OF PURELY PUBLIC CHARITY TO PROVIDE  
4 THE INFORMATION DESCRIBED IN SUBSECTION (A) TO THAT AGENCY AS <sup>Appendix I</sup>  
5 PART OF A DETERMINATION OF THE TAX EXEMPT STATUS OF THE  
6 INSTITUTION.

7 (I) ADMINISTRATIVE PENALTY.--THE DEPARTMENT MAY IMPOSE AN  
8 ADMINISTRATIVE PENALTY NOT TO EXCEED \$500 FOR ANY OF THE  
9 FOLLOWING:

10 (1) KNOWINGLY FAILING TO FILE THE REPORT REQUIRED BY  
11 THIS SECTION.

12 (2) KNOWINGLY MAKING A FALSE STATEMENT WHICH IS MATERIAL  
13 IN A REPORT REQUIRED BY THIS SECTION.

14 SECTION 10. EXEMPTION FOR FEDERAL GOVERNMENT INSTRUMENTALITY.

15 ALL REAL PROPERTY OWNED BY ANY CORPORATION ESTABLISHED BY AN  
16 ACT OF THE CONGRESS OF THE UNITED STATES, THAT IS REQUIRED TO  
17 SUBMIT ANNUAL REPORTS OF ITS ACTIVITIES TO CONGRESS CONTAINING  
18 ITEMIZED ACCOUNTS OF ALL RECEIPTS AND EXPENDITURES AFTER BEING  
19 FULLY AUDITED BY THE DEPARTMENT OF DEFENSE, FOR PURPOSES OF THE  
20 CONSTITUTION OF PENNSYLVANIA AND THE LAWS OF THIS COMMONWEALTH  
21 RELATING TO THE ASSESSMENT AND TAXATION OF REAL ESTATE, IS  
22 DEEMED TO BE PROPERTY OF A FEDERAL GOVERNMENT INSTRUMENTALITY  
23 AND THUS EXEMPT FROM ALL STATE AND LOCAL TAXATION.

24 SECTION 11. PROHIBITED ACT.

25 NO INSTITUTION MAY CLAIM AN EXEMPTION FROM SALES AND USE TAX  
26 AS AN INSTITUTION OF PURELY PUBLIC CHARITY UNLESS THE  
27 INSTITUTION HAS RECEIVED AN ORDER FROM THE DEPARTMENT OF REVENUE  
28 APPROVING AND AUTHORIZING THE EXEMPTION.

29 SECTION 12. COMPLIANCE.

30 INSTITUTIONS OF PURELY PUBLIC CHARITY SHALL COMPLY WITH THE

1 PROVISIONS OF THIS ACT AND WITH THE PROVISIONS OF ARTICLE II OF  
2 THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS THE TAX REFORM  
3 CODE OF 1971.

4 SECTION 13. CIVIL PENALTY.

**Appendix I**

5 IN ADDITION TO ANY PENALTIES AUTHORIZED BY THE ACT OF MARCH  
6 4, 1971 (P.L.6, NO.2), KNOWN AS THE TAX REFORM CODE OF 1971, FOR  
7 VIOLATIONS OF THAT ACT, THE DEPARTMENT OF REVENUE MAY IMPOSE AN  
8 ADMINISTRATIVE PENALTY NOT TO EXCEED \$500 FOR ANY WILLFUL AND  
9 KNOWING VIOLATION OF THIS ACT. THIS SECTION SHALL NOT APPLY TO  
10 ANY VIOLATION OF SECTION 8.

11 SECTION 14. REPEALS.

12 (A) ABSOLUTE.--SECTION 24 OF THE ACT OF DECEMBER 19, 1990  
13 (P.L.1200, NO. 202), KNOWN AS THE SOLICITATION OF FUNDS FOR  
14 CHARITABLE PURPOSES ACT, IS REPEALED.

15 (B) GENERAL.--ALL OTHER ACTS AND PARTS OF ACTS ARE REPEALED  
16 INSOFAR AS THEY ARE INCONSISTENT WITH THIS ACT EXCEPT FOR  
17 SECTION 204(A)(3) OF THE ACT OF MAY 22, 1933 (P.L.853, NO.155),  
18 KNOWN AS THE GENERAL COUNTY ASSESSMENT LAW, AS IT APPLIES TO  
19 CHARITABLE ORGANIZATIONS PROVIDING RESIDENTIAL HOUSING SERVICES.

20 SECTION 15. APPLICABILITY.

21 (A) GENERAL.--THIS ACT SHALL NOT APPLY TO NOR AFFECT 40  
22 PA.C.S. § 6103 (RELATING TO EXEMPTIONS APPLICABLE TO CERTIFIED  
23 HOSPITAL PLAN CORPORATIONS) OR 6307 (RELATING TO EXEMPTIONS  
24 APPLICABLE TO CERTIFICATED PROFESSIONAL HEALTH SERVICE  
25 CORPORATIONS) OR THE ENTITIES SUBJECT TO THOSE SECTIONS.

26 (B) EXISTING SALES AND USE TAX EXEMPTIONS.--AN EXEMPTION  
27 FROM TAX UNDER SECTION 204(10) OF THE ACT OF MARCH 4, 1971  
28 (P.L.6, NO.2), KNOWN AS THE TAX REFORM CODE OF 1971, EXISTING ON  
29 THE EFFECTIVE DATE OF THIS SECTION SHALL REMAIN IN EFFECT UNTIL  
30 THE EXPIRATION OF THAT EXEMPTION.

1 (C) PRESUMPTION.--NO INSTITUTION OF PURELY PUBLIC CHARITY  
2 MAY ASSERT A PRESUMPTION PURSUANT TO SECTION 6 UNTIL THAT  
3 INSTITUTION'S EXEMPTION UNDER SECTION 204(10) OF THE TAX REFORM  
4 CODE OF 1971 IS GRANTED OR RENEWED ON OR AFTER THE EFFECTIVE <sup>Appendix I</sup>  
5 DATE OF THIS SECTION.

6 SECTION 16. EFFECTIVE DATE.

7 THIS ACT SHALL TAKE EFFECT AS FOLLOWS:

8 (1) SECTIONS 8 AND 9 SHALL TAKE EFFECT IN 120 DAYS.

9 (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT  
10 IMMEDIATELY.

Organization Reference Chart

Internal Revenue Service

Appendix J

Section of 1986 Code	Description of organization	General nature of activities	Application Form No.	Annual return required to be filed	Contributions allowable
501(c)(1)	Corporations Organized Under Act of Congress (including Federal Credit Unions)	Instrumentalities of the United States	No Form	None	Yes, if made for exclusively public purposes
501(c)(2)	Title Holding Corporation For Exempt Organization	Holding title to property of an exempt organization	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>2</sup>
501(c)(3)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations	Activities of nature implied by description of class of organization	1023	990 <sup>1</sup> or 990EZ <sup>4</sup> , or 990-PF	Yes, generally
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees	Promotion of community welfare; charitable, educational or recreational	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	No, generally <sup>2a</sup>
501(c)(5)	Labor, Agricultural, and Horticultural Organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products and efficiency	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>2</sup>
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.	Improvement of business conditions of one or more lines of business	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>2</sup>
501(c)(7)	Social and Recreation Clubs	Pleasure, recreation, social activities	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>2</sup>
501(c)(8)	Fraternal Beneficiary Societies and Associations	Lodge providing for payment of life, sickness, accident, or other benefits to members	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(9)	Voluntary Employees' Beneficiary Associations	Providing for payment of life, sickness, accident, or other benefits to members	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>3</sup>
501(c)(10)	Domestic Fraternal Societies and Associations	Lodge devoting its net earnings to charitable, fraternal, and other specified purposes. No life, sickness, or accident benefits to members	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(11)	Teachers' Retirement Fund Associations	Teachers' association for payment of retirement benefits	No Form <sup>6</sup>	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>2</sup>
501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, Etc.	Activities of a mutually beneficial nature similar to those implied by the description of class of organization	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>2</sup>
501(c)(13)	Cemetery Companies	Burials and incidental activities	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	Yes, generally
501(c)(14)	State Chartered Credit Unions, Mutual Reserve Funds	Loans to members	No Form <sup>6</sup>	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>2</sup>
501(c)(15)	Mutual Insurance Companies or Associations	Providing insurance to members substantially at cost	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>2</sup>
501(c)(16)	Cooperative Organizations to Finance Crop Operations	Financing crop operations in conjunction with activities of a marketing or purchasing association	No Form <sup>6</sup>	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>2</sup>
501(c)(17)	Supplemental Unemployment Benefit Trusts	Provides for payment of supplemental unemployment compensation benefits	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>2</sup>
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)	Payment of benefits under a pension plan funded by employees	No Form <sup>6</sup>	990 <sup>1</sup> or 990EZ <sup>4</sup>	No <sup>4</sup>
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces	Activities implied by nature of organization	1024	990 <sup>1</sup> or 990EZ <sup>4</sup>	No, generally <sup>7</sup>
501(c)(21)	Black Lung Benefit Trusts	Funded by coal mine operators to satisfy their liability for disability or death due to black lung diseases	No Form <sup>6</sup>	990-BL	No <sup>4</sup>
501(c)(22)	Withdrawal Liability Payment Fund	To provide funds to meet the liability of employers withdrawing from a multi-employer pension fund	No Form <sup>6</sup>	990 or 990EZ <sup>4</sup>	No <sup>4</sup>
501(c)(23)	Veterans Organization (created before 1880)	To provide insurance and other benefits to veterans	No Form <sup>6</sup>	990 or 990EZ <sup>4</sup>	No, generally <sup>7</sup>
501(c)(25)	Title Holding Corporations or Trusts with Multiple Parents	Holding title and paying over income from property to 35 or fewer parents or beneficiaries	1024	990 or 990EZ	No
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	Provides health care coverage to high-risk individuals	No Form <sup>6</sup>	990 <sup>1</sup> or 990EZ <sup>4</sup>	No
501(c)(27)	State-Sponsored Workers' Compensation Reinsurance Organization	Reimburses members for losses under workers' compensation acts	No Form <sup>6</sup>	990 <sup>1</sup> or 990EZ <sup>4</sup>	No
501(d)	Religious and Apostolic Associations	Regular business activities, Communal religious community	No Form	1065 <sup>8</sup>	No <sup>2</sup>
501(e)	Cooperative Hospital Service Organizations	Performs cooperative services for hospitals	1023	990 <sup>1</sup> or 990EZ <sup>4</sup>	Yes
501(f)	Cooperative Service Organizations of Operating Educational Organizations	Performs collective investment services for educational organizations	1023	990 <sup>1</sup> or 990EZ <sup>4</sup>	Yes
501(k)	Child Care Organization	Provides care for children	1023	990 or 990EZ <sup>4</sup>	Yes
501(n)	Charitable Risk Pools	Pools certain insurance risks of 501(c)(3) organizations	1023	990 <sup>1</sup> or 990EZ <sup>4</sup>	Yes
521(a)	Farmers' Cooperative Associations	Cooperative marketing and purchasing for agricultural producers	1028	990-C	No

<sup>1</sup> For exceptions to the filing requirement, see chapter 2 and the Form Instructions.  
<sup>2</sup> An organization exempt under a Subsection of Code Sec. 501 other than (c)(3) may establish a charitable fund, contributions to which are deductible. Such a fund must first meet the requirements of section 501(c)(3) and the related notice requirements of section 508(a).

<sup>2a</sup> Contributions to volunteer fire companies and similar organizations are deductible, but only if made for exclusively public purposes.

<sup>3</sup> Deductible as a business expense to the extent allowed by Code section 192.

<sup>4</sup> Deductible as a business expense to the extent allowed by Code section 194A.

<sup>5</sup> Application is by letter to the address shown on Form 8710. A copy of the organizing document should be attached and the letter should be signed by an officer.

<sup>6</sup> Contributions in these organizations are deductible only if 90% or more of the organization's members are war veterans.

<sup>7</sup> For limits on the use of Form 990EZ, see chapter 2 and the general instructions for Form 990EZ (or Form 990).

<sup>8</sup> Although the organization files a partnership return, all distributions are deemed dividends. The members are not entitled to "pass-through" treatment of the organization's income or expenses.

