

**REPORT ON
MANDATORY PROPERTY TAX EXEMPTIONS**



**Commission on Local Government
Commonwealth of Virginia**

November 2021

***Members of the
Commission on Local Government***

Chair

Dr. Stephanie D. Davis

Vice Chair

Diane M. Linderman, PE

R. Michael Amyx

Rosemary M. Mahan

Dr. Ceasor T. Johnson

Director, Department of Housing and Community Development

Erik Johnston

Policy and Legislative Director

Kristen Dahlman

Local Government Policy Administrator

J. David Conmy

DHCD Staff for This Report

Grace Wheaton, Senior Policy Analyst

Cody Anderson, Policy Analyst

Acknowledgements

The Commission on Local Government would like to thank the General Assembly for the opportunity to examine this important matter. Furthermore, in order to conduct a thorough study and reach our recommendations, the Commission requested and benefited from the assistance of several individuals whom the Commission would like to formally recognize and thank for their assistance with this effort:

Katie Boyle, Virginia Association of Counties

Roderick Compton, Virginia Department of Taxation

Karl Daughtery, City of Hampton

Claudia Flores, Virginia Department of Veterans Services

Michelle Gowdy, Virginia Municipal League

Josh Kaplan, Division of Legislative Services

Steve Klos, Virginia Department of Taxation

The Honorable Scott Mayausky, Commissioner of the Revenue for Stafford County

Joseph Mayer, Virginia Department of Taxation

Neal Menkes, Virginia Municipal League

The Honorable Mitchell Nuckles, Commissioner of the Revenue for City of Lynchburg

Jeff Sharp, Division of Legislative Services

Table of Contents

Executive Summary	5
Introduction	5
Scope of Study and Process	6
Background	8
Local Government Taxation Authority	8
Exemption Legislative History	8
Exemption Eligibility	9
Analysis	10
Data used in Analysis	10
Analysis Results	10
Commission Recommendations	17
State Fiscal Relief	18
First Day Introduction Requirement on Legislation with a Local Fiscal Impact	19
Further Evaluation of Existing, Individual Exemptions Not Set Out in State Code	21
Other Process Improvement Considerations	21
Conclusion	22
Appendices	23

Executive Summary

Item 117 of Chapter 552 from Special Session I of the 2021 Acts of Assembly requests the Commission on Local Government (CLG) produce a study on the fiscal effects of mandatory property tax exemptions on the Commonwealth's localities. Because many localities face varying levels of revenue losses due to these exemptions, those localities face increasing pressure to either increase taxes on other citizens or cut basic services.

The Commission convened a stakeholder workgroup twice to discuss these exemptions and form alternative options that could help to partially or entirely alleviate the stresses that these exemptions have on local budgeting. Following these workgroups and additional staff research, the CLG recommends that the Commonwealth share in those efforts to provide tax exemptions to veterans who have served their country by sharing in the fiscal burden which localities have shouldered entirely to this point. Ways in which the Commonwealth can do this include:

- Reimbursement of a portion of the revenue loss experienced by localities.
 - Reimbursement can take into account a range of variables, including varying percentages of reimbursement or tying the amount reimbursed to a localities scoring on the Fiscal Stress Index.
- Instituting a first day introduction requirement on legislation with a local fiscal impact, which would improve the ability of localities and special interest groups to better analyze fiscal impacts of legislation.
- Reevaluation of other tax exemptions not set out in code and not under consideration due to the narrow directive of this report.
- Reestablishment of educational practices for legislators to better understand the budgetary restraints and challenges faced by local governments.
- The establishment of a policy that automatically would place a minimum fiscal impact on any legislation that would create a net reduction on local revenues.
- Creation of a policy that would trigger interim legislative studies on legislation that exceeds certain fiscal impact thresholds.

Introduction

The Commission on Local Government (CLG) is a five-member body of gubernatorial appointees with knowledge and experience in local government matters. CLG reviews interlocal agreements and transitions in addition to researching and studying other matters of local interest.

Item 117 of Chapter 552 from Special Session I of the 2021 Acts of Assembly, requests the CLG to produce a study on the fiscal effects of mandatory property tax exemptions on the Commonwealth's localities. More specifically, the budget language requests that the CLG do the following:

- review the fiscal effects of mandatory property tax exemptions on the capacity of local governments to deliver essential services to the public;

- ascertain the impact of the exemptions on:
 - property tax collections,
 - the shift to and reliance on other local revenues to compensate for exempted properties,
 - the additional fiscal stress placed on non-exempted properties and non-exempted local taxpayers, and
 - and the ability of local governments to meet spending needs; and
- develop and include in its review potential recommendations to mitigate the fiscal impacts on local governments tied to these state tax exemption initiatives.

Scope of Study and Process

Before elaborating on the approach taken for studying this matter, the Commission underscores that it has no general objections to policies that benefit veterans, their surviving spouses, and individuals in other similar circumstances who make great sacrifices to the United States. The Commission is grateful for the service these individuals and families have made to this country.

Notwithstanding that posture, the CLG is obligated to produce this study on a specific facet of a much larger subject: state fiscal pre-emption. Executive Order 58 (2007 - Kaine) and the Commission’s Catalog of State and Federal Mandates on Local Government define state fiscal pre-emption as: “a measure or action that results in a net reduction of revenues collected by a locality or restricts a locality’s authority to collect such revenues.”¹

The Commission on Local Government’s mission is to promote and preserve the viability of Virginia’s local governments by fostering positive intergovernmental relations. With that mission in mind, the Commission considers state fiscal pre-emption matters to be a crucial topic affecting the viability of Virginia’s local governments, especially in circumstances where such pre-emption imposes a disproportionate burden on certain Virginia localities.

Initial action on this legislative study request included early engagement with representatives from the Virginia Municipal League (VML) and Virginia Association of Counties (VACo) who originated the request. Additionally, CLG staff solicited information from the Virginia Department of Taxation in order to obtain a full summary of all state mandated property tax exemptions at the local level.²

Based upon discussions with stakeholders, the Commission decided to narrow the scope of the study to cover the following two exemptions:

¹ Commission on Local Government, “Catalog of State and Federal Mandates on Local Government,” Online Database: <https://dmz1.dhcd.virginia.gov/MandatesSearch/MandatesSearch.aspx>; and The Honorable Timothy M. Kaine, Governor of Virginia, Executive Order 58 (2007), “Establishment of Policies and Procedures for Agency Assessment of Mandates on Local Government”

<https://www.dhcd.virginia.gov/sites/default/files/Docx/clg/about/executive-order-58-2007.pdf>

² A full list of all local property tax exemptions identified by the Virginia Department of Taxation can be found in Appendix B.

- “[real] property tax exemption for certain veterans and their surviving spouses and surviving spouses of soldiers killed in action,”³ and
- “One motor vehicle owned and used primarily by or for a veteran of the armed forces of the United States or the Virginia National Guard who has been rated by the United States Department of Veterans Affairs or its successor agency pursuant to federal law with a one hundred percent service-connected, permanent, and total disability...”⁴

The Commission received input from these stakeholders noting the particular importance of these exemptions due to a number of reasons. First, Virginia is home to a large veteran population, with approximately 730,000 - or 10% - of its adult population defined as veterans following the federal Veterans affairs definition; furthermore, 10.6% of the state's gross domestic product comes from federal defense spending, the highest percentage of any state.⁵ As a consequence, Virginia's veteran population is of great economic and financial importance to the state and local governments. Furthermore, these exemptions represent direct amendments to the State's constitution. This is a lengthy, two year process necessitating widespread support from both legislators and citizens; as such, these two exemptions in particular represent interest from across the state and warrant further examination.⁶

Despite the narrowed scope, the Commission would like to emphasize and call attention to the importance of the many specific local tax exemptions that were not examined by this study. According to records provided to the Commission by the Virginia Department of Taxation, the Code of Virginia includes 1,001 individually exempt properties that are not set out in Code.^{7 8} The diversity and breadth of these exemptions across the Commonwealth is significant and further evaluation of these individual circumstances may be necessary.

³ Article X, Section 6A of the *Constitution of Virginia*.

⁴ Article X, Section 6 (a)(8) of the *Constitution of Virginia*.

⁵ The Department of Veteran Affairs defines veteran for purposes of benefits eligibility as a "person who served in the active military, naval, or air service, and who was discharged or released there from under conditions other than dishonorable." (Congressional Research Service, pg 4).

Congressional Research Service (2020). Benefits for Service-Disabled Veterans. Retrieved from:

https://crsreports.congress.gov/product/pdf/R/R44837?_cf_chl_jschl_tk=_pmd_OengtMPaznwerk5EIAmpBxf1v_oYdNex77UTWVuW28oo-1634841738-0-gqNtZGzNAmWjcnBszQi9

U.S. Department of Veteran Affairs (2019). State/Territories Summary Reports. Retrieved from:

https://www.va.gov/vetdata/docs/SpecialReports/State_Summaries_Virginia.pdf

U.S. Department of Defense (2021) . Defense Spending by State - Fiscal Year 2019. Retrieved from:

<https://oldcc.gov/defense-spending-state-fiscal-year-2019>

⁶ In order to amend the state Constitution, a resolution must be introduced and passed by the General Assembly. It then must pass the General Assembly again in the next even year Session, and then receive a majority of votes from citizens as a ballot initiative.

Article XII, Section 1 of the *Constitution of Virginia*

⁷ See section of Appendix B beginning with “Va. Code §§ 58.1-3650.1 through 58.1-3650.1001.”

⁸ In some cases, the associated Acts of Assembly designating such exemptions list multiple properties for such exemption, so the 1,001 total is higher - the degree to which is unknown at this time.

Finally, the Commission received comments regarding the surviving spouse provision of the real property tax exemption. While the exemption includes the surviving spouses of veterans killed in action, it excludes the surviving spouses of veterans killed in the line of duty (such as those killed in training exercises, vehicle crashes, etc.). The Commission does not make an assessment of this interpretation but felt it appropriate to bring attention to the matter; and, furthermore, in the event this exemption is expanded, the Commission would like to underscore that any recommendations it makes in this report related to the existing exemptions, should be commensurately adjusted.

Background

Local Government Taxation Authority

The Commonwealth authorizes through its Constitution for units of local governments to collect taxes on specific taxable subjects, including real and personal property. These revenue sources are reserved specifically for local governments, following the authority and manner authorized by the General Assembly.⁹ ¹⁰ Local governments have some authority to exempt individuals from local taxation, such as through charitable use or elderly and disabled exemptions.¹¹ These authorities are provided for in Code as passed by the General Assembly. Additionally, the General Assembly may institute a statewide tax exemption through amendments to the state Constitution, which localities must comply with if enacted.

Exemption Legislative History

The real property tax exemption for 100% disabled veterans and their surviving spouses was introduced to the General Assembly in the 2009 Session, and passed unanimously in both Chambers.¹² The resolution was voted on by Virginians in the November 2010 general election, and passed with 82% of voters in favor of the resolution.¹³

Since the initial enactment, legislators and voters have modified the real property tax several times, most notably in 2014 to expand eligibility to include the surviving spouses of veterans killed-in-action. This resolution received similar levels of support as the exemption. Other amendments included the requirement for DVS to promulgate rules and regulations for localities regarding the exemption, the

⁹ Article X, Section 4 of the *Constitution of Virginia*.

¹⁰ Sections 58.1-3200 et seq, 58.1-3501, and 58.1-3523 et seq of the *Code of Virginia*.

¹¹ Article X, Section 6 of the *Constitution of Virginia*

¹² Legislative Information Services (2020). House Joint Resolution 698 & Senate Joint Resolution 275 2009 Acts of Assembly. Retrieved from: <https://lis.virginia.gov/>

Legislative Information Services (2020). House Joint Resolution 33 & Senate Joint Resolution 13, 2010 Acts of Assembly. Retrieved from: <https://lis.virginia.gov/>

¹³ Virginia Department of Elections (220). 2010 - Statewide - Question 2. Retrieved from: https://historical.elections.virginia.gov/ballot_questions/view/2264/

inclusion of mobile homes as covered real property, and the application of the exemption to the primary residence of a veteran surviving spouse regardless of locality.¹⁴

More recently, the personal property tax exemption for 100% disabled veterans and spouses was introduced in the 2019 General Assembly Session. The resolution was voted upon by Virginians in the November 2020 general election, and passed with 86% voting in favor, representing continued widespread support for veterans' exemptions.¹⁵

Exemption Eligibility

The Department of Veteran Services has produced detailed guidance regarding the eligibility for the veterans real property exemption, in addition to the various legislative changes described above. Less guidance exists for the personal property tax exemption, given the recent enactment. To summarize the major eligibility provisions:

The real property tax exemption includes the population of veterans who sustained "a one hundred percent service-connected, permanent, and total disability," and the surviving spouses of said veterans or those surviving a veteran killed-in-action.¹⁶ It does not include the surviving spouses of veterans who were killed in the line-of-duty, or for surviving spouses who remarry following the passage of their veteran spouse.

The personal property tax exemption allows for exemption of one vehicle of a 100% service related disabled veteran. Although the personal property exemption can apply to either a veteran or the spouse's vehicle, the exemption expires upon the death of the disabled veteran. Furthermore, the exemption does not exist for the surviving spouse of a veteran killed in action.¹⁷

Any references to veterans made subsequently are addressed towards these populations, unless indicated otherwise.

¹⁴ Virginia Department of Veterans Services (2020); Policy & Guidelines for Commissioners of the Revenue and Other Assessing Officials for §§ 58.1-3219.5 and 58.1-3219.9; Real Property Tax Relief for 100% Disabled Veterans & Surviving Spouses. Retrieved from: https://www.dvs.virginia.gov/wp-content/uploads/2020/09/PolicyGuidelines-%C2%A7C2%A758.1-3219.5_58.1-3219.9_REVISED-2020.pdf

¹⁵ Virginia Department of Elections (2020). 2020 November General Official Results. Retrieved from: <https://results.elections.virginia.gov/vaelections/2020%20November%20General/Site/Referendums.html>

¹⁶ Virginia Department of Veterans Services, pg 10, (2020); Policy & Guidelines for Commissioners of the Revenue and Other Assessing Officials for §§ 58.1-3219.5 and 58.1-3219.9; Real Property Tax Relief for 100% Disabled Veterans & Surviving Spouses. Retrieved from: https://www.dvs.virginia.gov/wp-content/uploads/2020/09/PolicyGuidelines-%C2%A7C2%A758.1-3219.5_58.1-3219.9_REVISED-2020.pdf

¹⁷ Sections 58.1-3668 of the *Code of Virginia*

Analysis

Data used in Analysis

The Commission used three datasets in their analysis of mandatory tax exemptions. First, the Commission surveyed local administrators and finance officers of Virginia's cities and counties, receiving responses from 114 of 133 in total. The survey covered the impact of the 2011 veteran's real property exemption and the impact of the 2020 veteran's personal property exemption on local government finances, administrative workload, and non-exempt citizens.¹⁸ Additionally, the Commission received fiscal data on the real property exemptions from the Department of Taxation for tax year 2020. Finally, the study uses the Comparative Report of Local Government Revenues and Expenditures, FY 2019, as conducted by the Auditor of Public Accounts.¹⁹

Analysis Results

1: Number of individuals claiming exemption

The Commission used several indicators to characterize the real and personal property exemptions. Principle among these include: the total number of citizens claiming the exemptions, the total lost tax revenue from the exemptions, and the percent this lost tax revenue comprised of a locality's total local revenue.

¹⁸ A full methodology and survey questionnaire can be found in Appendix C. In addition to the veteran tax exemptions, the Commission also requested information about the impact of state-owned tax exempt land. Due to the size and complexity of this issue, the Commission determined that it would require more targeted and in depth analysis than this study can provide for. A similar determination was reached regarding the inclusion of Town level data; that information is available on request, but will also require further examination with more targeted analysis.

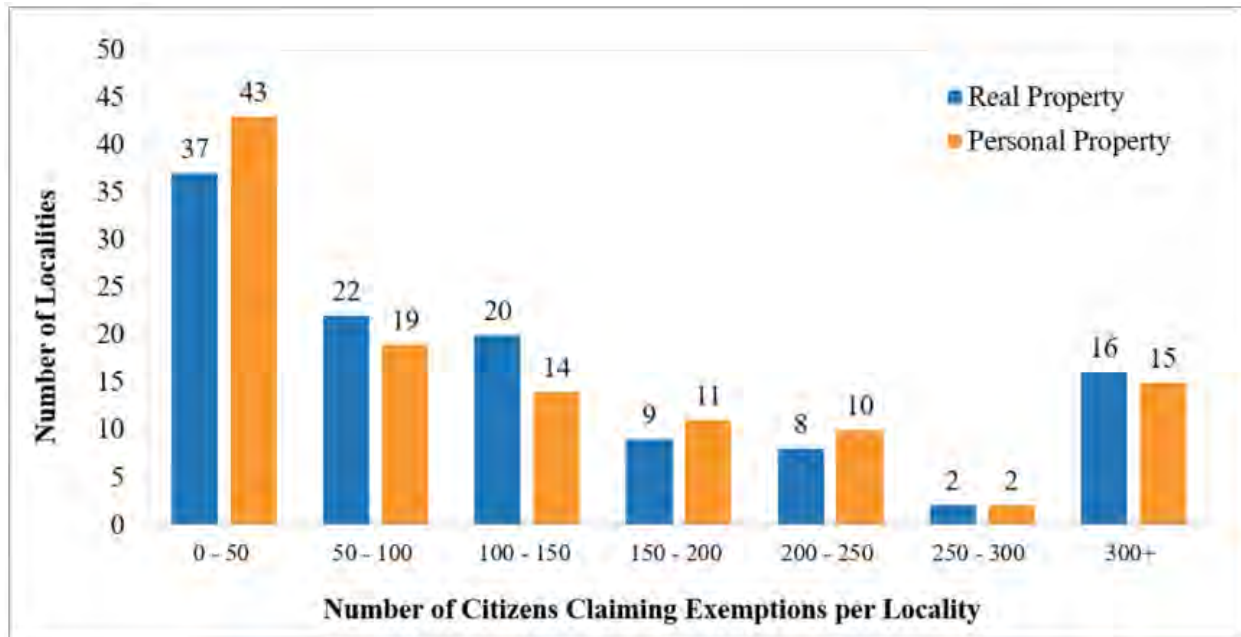
¹⁹ Virginia's Auditor of Public Accounts. FY2019 Original Comparative Report of Local Government. Retrieved from: http://www.apa.virginia.gov/data/download/local_government/comparative_cost/2019%20CR%20Modified%20Values.pdf

Table 1: Number of Citizens Applying for Real and/or Personal Property Exemptions – Statewide Summary Statistics.²⁰

Summary Statistics	Real Property Amounts ¹		Personal Property ²
	<i>Disabled Veterans</i>	<i>Surviving Spouse</i>	
Average	252	13	244
Median	95	4	79
Minimum	3	0	0
Maximum	2,682	326	3,100
Total Claims	27,400	1,300	27,800

¹ **Source:** Department of Taxation, Summary of Tax Exempt and Tax Immune Real Property, Tax Year 2020. N = 133.
² **Source:** Commission on Local Government, Commission on Local Government Mandatory Property Tax Exemptions Study, 2021. N = 114. Amounts are estimated.

Figure 1: Number of Citizens Applying for Real or Personal Property Exemptions per Locality



Source: Commission on Local Government, Commission on Local Government Mandatory Property Tax Exemptions Study, 2021. N = 114. Personal Property amounts are estimated.

Table 1 displays the aggregated statewide summary statistics for the number of citizens making exemption claims. Based on survey responses, a total of approximately 28,700 citizens - including veterans and surviving spouses - made claims for the real property exemption, while a slightly lower total (~27,800)

²⁰ The Commission has aggregated results in order to provide anonymity to individual locality's responses.

claimed the personal property exemption for FY 2020 or 2021.²¹ This equates to an average of 252 real property or 244 personal property claims exemptions per locality. For both the real property and personal property exemptions, the vast majority - around 90 - 93% - of claims came from veterans, with the remaining 7% made through the surviving spouse provisions.²²

However, a closer examination of survey results displays an unequal distribution of exemption claims across the Commonwealth. Of the responding localities, 96 (84%) and 97 (85%) of responding localities provided relief to fewer than 250 citizens for both tax exemptions, approximately the statewide average for each. Additionally, the median value of claims made for real and personal property are substantially less than the statewide averages, as indicated in Table 1 and displayed by Figure 1. These results show that although most localities are providing exemptions to a small number of citizens, the remaining localities are experiencing disproportionate impacts from the exemptions.

2: Taxes Lost on Exemptions²³

²¹ The Commission's survey requested that localities project the impact of the personal property tax exemption on various measures, as data was limited due to the exemption's enactment. Thus, all figures for personal property are projected, rather than actual, amounts. Similarly, all measures for the personal property exemptions come from the Commission's survey, as there are no publicly available sources containing this data at the time of presentation.

²² As noted in the eligibility section, the Real Property tax allows for claims to be made by a surviving spouse of a deceased 100% disabled veteran or a veteran killed-in-action. Although the personal property exemption can apply to the spouse's vehicle, the exemption expires upon the death of the disabled veteran. Furthermore, the exemption does not exist for the surviving spouse of a veteran killed in action.

²³ The amount of revenue collected by the real or personal property tax is calculated by taking the locality's assessed value of the property and then multiplying by the adopted tax rate. The tax rate is set by the local governing body.

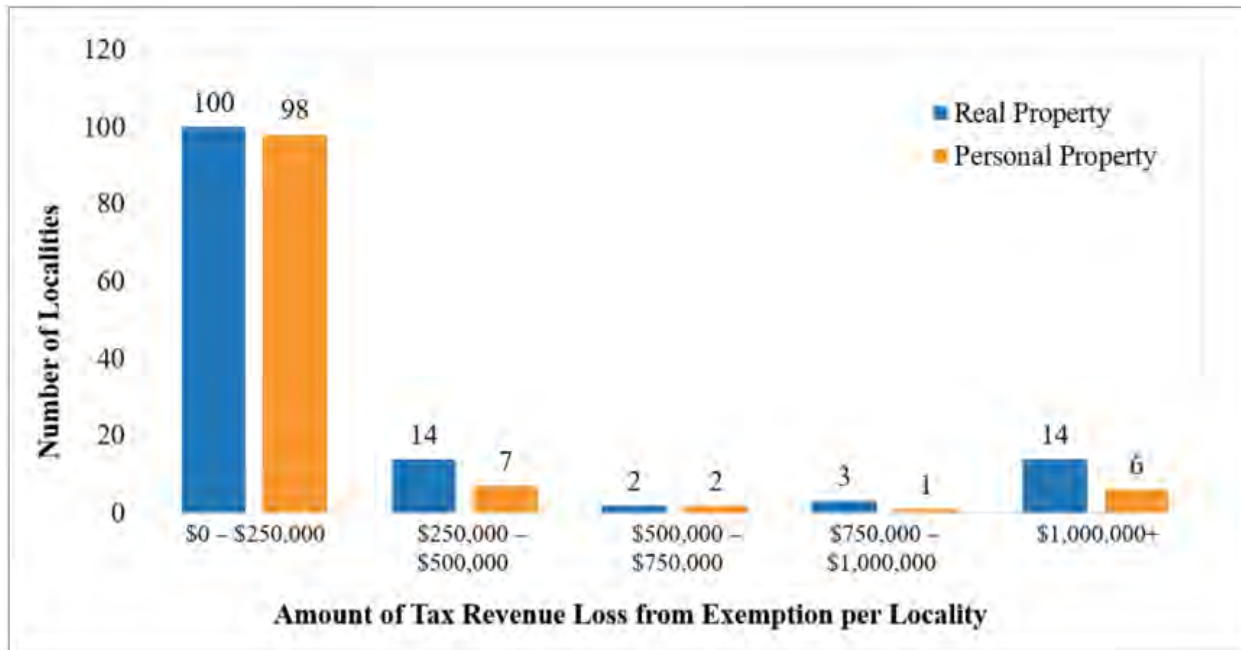
Table 2: Foregone Tax Revenue from Real or Personal Property Exemptions – Statewide Summary Statistics (values rounded to nearest hundredths).

Summary Statistics	Real Property ¹			Personal Property ²
	Disabled Veterans	Killed In Action	Total	
Average	\$534,100	\$13,000	\$542,900	\$164,000
Median	\$75,800	\$0	\$77,900	\$39,000
Minimum	\$0	\$0	\$0	\$0
Maximum	\$16,514,00	\$730,400	\$16,601,200	\$2,300,000
Total Foregone Tax Revenue	\$71,033,500	1,717,600	\$72,751,100	\$18,527,900

¹ **Source:** Department of Taxation, Summary of Tax Exempt and Tax Immune Real Property, Tax Year 2020. N = 133.

² **Source:** Commission on Local Government, Commission on Local Government Mandatory Property Tax Exemptions Study, 2021. N = 114. Amounts are estimated.

Table 2: Foregone Tax Revenue from Real or Personal Property Exemptions per Locality



Source: Department of Taxation, Summary of Tax Exempt and Tax Immune Real Property, Tax Year 2020. N = 133.

As displayed in Table 2, the total loss in revenue from the real and personal property tax exemption as recorded for tax year 2020 was \$72,751,128 statewide. The average amount of taxes lost per locality from the real property exemption was \$542,900, with a majority of revenue losses coming from the disabled veteran exemption rather than the surviving spouses of veterans killed-in-action. These are similar results

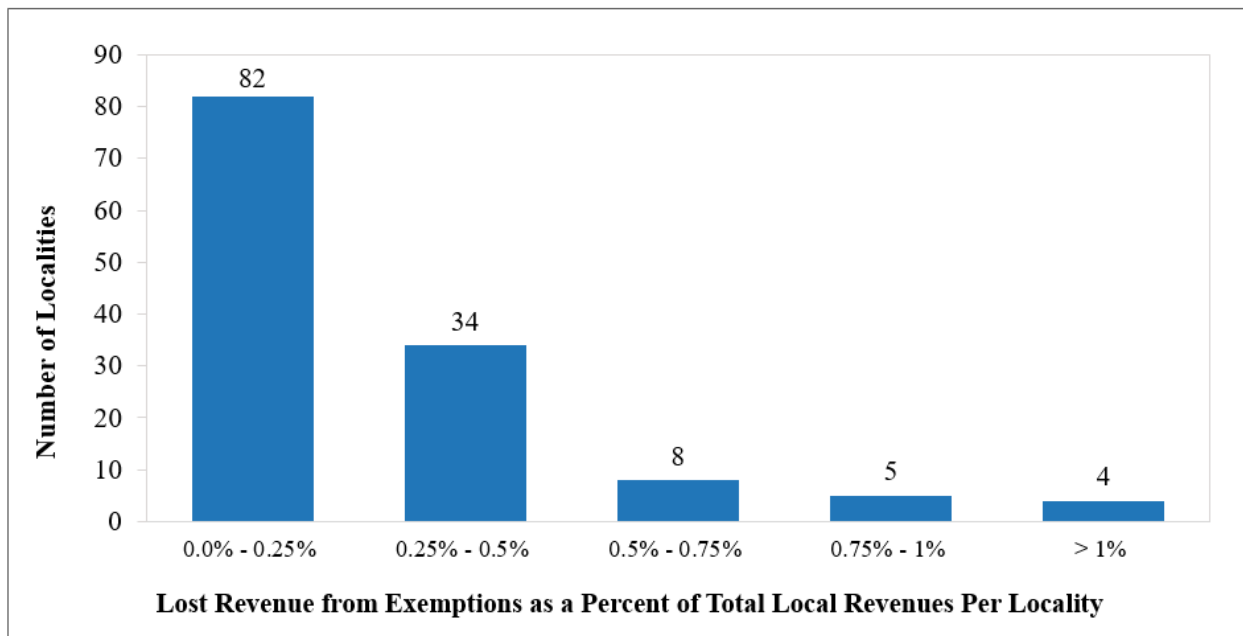
to those in Table 1, and demonstrate that surviving spouses (as measured by killed-in-action claims) comprise a small proportion of the overall fiscal impact of the real property exemption.

The computed average value of lost personal property revenue was \$164,000. This lesser fiscal impact is in line with the general difference in local revenues derived from property taxes; traditionally, the overall percent of revenue collected from personal property is substantially less than that of real property. However, the precise impact of this exemption is still unknown, given it being recently enacted and potential modifications to the exemption's eligibility criteria.

Evidence from Figure 2 further supports the idea that the impacts of real property tax exemptions are uneven across the state. The range of tax revenue lost from exemptions ranges from no loss in revenues to the maximum recorded value of \$16.6 million for real property, and predicted \$2.6 million for personal property. Furthermore, 86% of localities provided less relief than the statewide average for real property, and 84% provided less relief than average for personal property. Only 14 localities saw more than \$1 million in lost tax revenue due to the real property exemption.

3: Taxes lost as a percent of total local revenues and percent of general fund budget

Figure 3: Taxes Lost on Exemptions, as a Percent of Total Local Revenues per Locality²⁴



Source: Department of Taxation, Summary of Tax Exempt and Tax Immune Real Property, Tax Year 2020. N = 133.

Source: Auditor of Public Accounts, Original Comparative Report of Local Government, FY 2019. N = 133.

²⁴ This figure was calculated by taking the amount of lost tax revenue as reported to the Department of Taxation, and dividing it by a locality's total local revenues as reported to the APA in their FY 2019 Comparative report. Total local revenues is defined as "total revenue received by the general government from local sources," including general property taxes, charges for services and permit revenue, fines and forfeitures, and revenue from the use of money and property. The lost taxation revenue as a percent of a locality's general fund budget is calculated via a similar methodology; that figure was reported to the Commission via their survey to localities. Data was not available to perform this analysis with the personal property tax exemption.

Figure 3 illustrates the proportion of tax revenue lost due to the real property exemption on a locality's total local revenue, and as a percent of their total local revenues. This calculation is particularly valuable, as it controls the overall size of a locality's budget (and by extension, the overall population size and economy), allowing for direct comparison of fiscal impacts between localities.

Even after controlling for the overall size of a locality's budget, Figure 3 also displays a disproportionate impact from veteran exemptions. The loss in tax revenue due to the exemptions by most localities (114 of 133) was small, comprising less than half a percent of total local revenues. In contrast, the lost revenue as reported by the remaining localities (17) was much greater, with a maximum loss equal to 4.8% as percent of total local revenues.

These results parallel those from the Commission's survey, which asked for localities to report their lost real property revenues as a percent of their general fund budgets. Most localities (89 of 114) face revenue losses equal to less than 1% of their general fund budgets, with a similarly wide range reported (with revenue losses equal to between 0% to 4.77% of the general fund). Likewise for the personal property exemption, only 5 localities reported loss tax revenues equal to greater than 0.5% of their general fund budget. Additionally, a similarly wide range is reported for the ratio of taxes due as a percent of the general fund (from 0% to 1.8%).

4: Impact on non-exempt tax payers/other local revenues

In addition to measuring the magnitude of the fiscal impact of the select tax exemptions, the Commission also collected data on broader impacts to locality's fiscal condition and the burden placed on other non-exempt citizens. This included requesting for localities to provide their real estate tax rate if the revenue from exemptions went solely to a tax rate reduction, and also predicting the impact the exemptions would have on future revenues.

On average, if a locality could divert all the revenue it lost from the real property exemption to lowering its real estate tax rate, localities could reduce the real estate rate by 8 tenths of 1 cent (0.008/100\$ assessed value). The median value localities stated was 0.003 cents per \$100 in assessed value, below the average reduction.²⁵

As is indicated by the uneven impacts of tax revenue loss and as a percent of the general fund budget, the amount localities stated they could reduce their real estate rate ranged broadly, from a low of 0 (no or negligible reduction) to a high of 5 cents per \$100 in assessed value. 19 localities indicated that the loss tax revenue equaled at least a cent on their real estate rate, and only 5 stated the loss revenue was greater than two cents. Thus, while the impacts of the exemption equated to negligible changes to their real estate tax rates, a few localities reported considerable hypothetical tax rate reductions.

²⁵ The Commission requested information on the reduction in personal property tax rates due to the exemption as well; however, the aggregated decreases were negligible.

The Commission also collected information on how the real estate and personal property exemptions would impact future revenues. The majority of responses (54 for the real estate exemption and 61 for the personal property exemption), would have a minimal impact on future revenues, and would remain relatively constant. However, approximately a third of respondents predicted that the exemptions would cause future revenues to decrease moderately or severely. A further 13% stated that they were unsure what the impact of the tax exemptions would have on future revenues.²⁶

This self-reported prediction aligns with the data presented prior. A majority of localities believe they will see little to no change in revenues from the exemptions. However, a third do expect to see a reduction in revenues over time, and another tenth cannot account for the exemptions' impact (a fact worth highlighting, given that uncertainty increases the challenge of producing reliable budgets and plans generally). While the predicted fiscal impact of the exemption is small for many localities, the exemptions will result in reduced revenues and increased budgetary uncertainty for other localities.

5: Administrative Burden

Finally, the Commission sought to characterize the administrative impacts of the exemption on locality's staff and payroll. Many localities provided anecdotal evidence that the exemptions had minimal impacts on local workloads, and were assumed by their existing fiscal or finance operations. This was further supported by the number of localities who did not calculate the dollar cost of administering the exemptions (assuming the cost to be negligible compared to their total budgets). Additionally, the burden of advertising the exemptions were marginal for nearly all localities.²⁷ A few respondents reported administering the exemptions were beginning to be burdensome, but overall the costs of administering the tax exemptions were minimal.

6: Overall summary/ability to meet spending needs

As discussed in the prior sections, the impact of the veteran real and personal property exemption represent minor, if any, fiscal impacts for most localities. A majority of localities provide low dollar totals of relief to their eligible populations, and easily assume the workload into existing processes. However, a small minority are experiencing significant reductions in revenues and negative fiscal impacts due to the

²⁶ Ten localities responded by stating that revenues would increase moderately due to the tax exemption. The Commission believes this was due to errors in interpreting the question (such as interpreting the question to ask after overall revenue projections, rather than the exemption specifically). Due to the likely errors on the part of the Commission and respondents, the Commission has refrained from providing a bar graph for this section, as it would present inaccurate information.

²⁷ Approximately 87% of localities reported providing information about one or both exemptions via their websites, and an additional 40% reported using mail inserts or the phone to spread notice of the exemption. Localities also used multiple other methods to advertise the exemption, including using bulletin boards, social media, public hearings, direct notification via the tax bill itself, etc. These methods represent minor extensions of existing local government efforts.

exemptions. These localities are foregoing tax revenues equal to up to 4.8% of their total local revenues, presenting major fiscal challenges.

The Commission notes that some of these tax exemptions are likely, at least in part, offset by the increased economic activity driven by veterans and defense spending more broadly statewide. Recent estimates note the total statewide economic impact to be approximately \$103.7 billion, representing 19% of the Commonwealth's economy, though these impacts vary across the Commonwealth's regions.²⁸ Although a direct calculation is beyond the scope of this report, the Commission notes that there are likely positive economic effects of incentivizing an environment welcoming to veterans and their families. However, at a local level, these exemptions can produce unintended losses, given the limited options for localities to source new revenue streams. Subsequent sections of this report will address elements of the tax exemption's impact, and provide recommendations for the General Assembly's consideration.

Commission Recommendations

While tax exemptions may provide front-end relief for citizens and charitable organizations, there are also unintended incurred costs by localities and by extension the state. Limitations on local taxation can cause a number of unintended harms to those localities, including but not limited to job losses, reduced tax collection, and diminishment of services provided to citizenry. This is especially true for property taxes, which on average make up 61% of local revenue nationally and nearly 80% of local revenue in Virginia. This is a researched and known challenge facing state governments across the U.S. Pew Charitable Trusts conducted research and concluded the following earlier this year:

“...through a literature review and interviews with state and local officials and experts, researchers from The Pew Charitable Trusts found that tax limitations have in some cases created significant budget challenges for local governments and amplified existing ones.”

While some states have allowed their local governing bodies to overturn state imposed taxing limitations via means such as voter choice, simple majority of local governing bodies, or super majority of local governing bodies, many require the legislature to enact changes. This is especially true in Virginia, a Dillon Rule state. This requires that any change or increase in local taxing authority must be explicitly granted and codified by the General Assembly. As recalled earlier in this report, localities in the Commonwealth of Virginia rely heavily on property taxes to raise revenue. The inability to rapidly adapt in combination with state preemption of the largest form of revenue for these governments is a recipe for fiscal distress.

Accordingly, and based on feedback from the stakeholder workgroup, public comment, and further research, the Commission offers a number of possible routes for the Commonwealth to consider that

²⁸ Commonwealth of Virginia, Secretary of Veterans and Defense Affairs “Virginia Military Factbook,” https://www.vada.virginia.gov/media/governorvirginiagov/secretary-of-veterans-and-defense-affairs/pdf/VA-FactBook_WEB_2020-10-19-CSG.pdf. The top three regions (based on Planning District Commission boundaries) for Defense Spending as a Percentage of Each Region's Economy are: Hampton Roads and Accomack-Northampton (38%), Northern Virginia (25%), and George Washington, Middle Peninsula, and Northern Neck (21%).

would both allow for the continuity of current exemptions while also protecting the fiscal interests and viability of its units of local government.

State Fiscal Relief

It is the view of this Commission that the Commonwealth and its local governments should share in the responsibility of providing tax relief to veterans and surviving spouses, thereby honoring these individuals and their families for their sacrifices. The Commission recommends that a proportion of the revenue losses taken on by every locality as a result of these exemptions should be subject to reimbursement, regardless of the percentage of that locality's budget that is affected by a given exemption. This practice of reimbursement is similar to that of other peer states including Maine, Massachusetts, and New Jersey.²⁹ Other peer states, such as Tennessee, administer these exemptions at the state level.³⁰ Accordingly, based on data collected, this would equate to approximately \$72.8 million for real property tax exemptions reimbursements and approximately \$18.5 million in personal property tax exemption reimbursements.

The Commonwealth has recently considered legislation to achieve this policy objective. In 2019, a budget amendment was introduced that would appropriate \$2 million to reimburse localities where more than one percent of the localities tax base is exempted due to the disabled veteran and surviving spouse real property tax exemption.³¹ This budget amendment did not make it out of committee approved requests. Additional, more expansive legislation - and a corresponding budget amendment - was introduced during the 2020 General Assembly Session that would have also included members of the armed forces killed in action and their surviving spouses.³² Cost estimates ranged from at least \$2 million (only reimbursing the portion of local costs greater than 1% of local real estate tax base) to \$37 million (reimbursing all costs). Both bills were left in the corresponding money committees.

While this Commission recommends equitable treatment of every locality to match the responsibility owed to the veteran population, the state may wish to control its costs given its potential liability, which could be up to \$72.8 million if 100% relief is provided to all localities.

Table 3: Cost Options for Mandatory Exemptions Fiscal Impacts

Direct Reimbursement to All Localities	Real Property	Personal Property
----------------------------------------	---------------	-------------------

²⁹ The Commission examined other “peer states” for best practices regarding this topic. Peer states were identified based on their similar population size to the Commonwealth and also on their high proportion of veteran populations (Virginia is ranked #2 among all 50 states and the District of Columbia regarding the proportion of its population who are veterans).

³⁰ <https://comptroller.tn.gov/office-functions/pa/property-taxes/property-tax-programs/tax-relief.html>

³¹ Item 264 #1h, House Bill 1700, Budget Amendments (Member Request), 2019 General Assembly.

³² The Honorable Richard Stuart, Senator, Virginia Senate, Senate Bill 143, 2020 General Assembly; and The Honorable Martha Mugler, Delegate, Virginia House of Delegates, House Bill 1496, 2020 General Assembly.

100% Relief	\$72,851,128	\$17,265,466
50% Relief	\$36,425,564	\$8,632,733

By Percentage of Total Revenue Lost to Exemptions (Real Property Only)	0 - .25%	.25 - .5%	.5 - .75%	>1%
100% Relief	\$35,224,588	\$6,543,070	\$18,532,691	\$12,550,779
50% Relief	\$17,612,294	\$3,271,535	\$9,266,346	\$6,275,389

By Fiscal Stress Score (High and Above Average Localities)	Real Property	Personal Property
100% Relief	\$19,315,603	\$5,728,343
50% Relief	\$9,657,802	\$2,864,171

If limited eligibility is preferred because of this cost, then the Commission encourages the state to consider various eligibility thresholds. Table 3 displays the costs of such options; however, the Commission notes that the General Assembly can consider eligibility criteria beyond that listed here. Additionally, the state can consider adopting a phased approach to this cost sharing to minimize fiscal impacts, or a reimbursement model to facilitate administration. Finally, the Commission encourages the state to consider the findings of this report, along with the subsequent recommendations in future policy discussions regarding local government tax exemptions, in order to preempt future need for state fiscal assistance.

First Day Introduction Requirement on Legislation with a Local Fiscal Impact

From 1995 through 2010, any proposed legislation that would potentially impact localities by causing a net additional expenditure or a net reduction in revenues was required to be introduced no later than the first day of the General Assembly session. This provided sufficient time for localities and affected interest groups to analyze the legislation for any fiscal impact before the bills were heard in committee. In addition, the Commission on Local Government drafts fiscal impact statements on these bills, which requires several days for localities to provide fiscal data to the commission. These fiscal impact statements are prepared so that legislators can make informed decisions when the bill is in committee.

In 2010, the legislature eliminated the first-day introduction requirement, which previously read as follows:³³

³³ Chapter 410, 2010 Acts of Assembly.

§ 30-19.03:1.1. Bills requiring net reduced revenues by local governments to be filed by first calendar day of session.

No bill which mandates a net reduction of revenues collected by any county, city, or town shall be considered by the General Assembly at a regular session unless the bill has been filed on or before the first calendar day of any session of the General Assembly, unless requested by the Governor or filed in accordance with the rules of the General Assembly. A bill shall be deemed to mandate a net reduction of revenues if it has the effect of requiring any county, city, or town to (i) relinquish an existing or potential source of local revenue by classification or exclusion or (ii) diminish an existing or potential source of revenue by classification or exclusion.

For the purposes of this section, "net reduction of revenues" means the reduction anticipated in local revenues, including, but not limited to, general levies, special levies, revenues received pursuant to §§ 58.1-605 and 58.1-606 and administrative and user fees, to be incurred annually, less any new local revenues receivable and any offsetting savings resulting from the reduction of local revenues, caused by the classification or exclusion being proposed.

The provisions of this section shall not apply to a reduction in local revenues that is required or arises from a court order or judgment, nor to a revenue reduction that is adopted at the option of any county, city, or town under a law that is permissive rather than mandatory, nor to a revenue reduction which is the result of a measure providing tax relief on a statewide basis. Further, and notwithstanding any other law, the General Assembly may consider tax relief measures at any time in which the Assembly is in regular or special session.

The enactment of any statute that mandates a net reduction of revenues for any county, city, or town shall be conclusive proof that the procedural requirements of this section have been satisfied or waived.

Under the procedures in place from 2010-2021, a bill with a local fiscal impact could be filed until the tenth day of session. During a short session, the house of introduction must have completed action on bills for crossover by the 28th day of session. This constrained time frame leaves little time for the referral of the bill to the Commission, to engage its volunteer localities for data, and to compile the responses. During short sessions, it is not uncommon for the Commission's fiscal impact statement to be completed the day before it goes to committee.

Accordingly, the Commission recommends the re-enactment of the first-day introduction requirement on bills with a local fiscal impact. Furthermore, as it relates to the previous statute governing this process, the Commission would also recommend that bills with "revenue reduction which is the result of a measure providing tax relief on a statewide basis" and that affect local finance also be included in the first-day introduction requirement.

Further Evaluation of Existing, Individual Exemptions Not Set Out in State Code

Prior to January 1, 2003, the Constitution of Virginia authorized the General Assembly to exempt from local taxation real and tangible personal property owned by certain nonprofit organizations and used for religious, charitable, patriotic, benevolent, cultural, or public park or playground purposes by classification or by designation by a three-fourths vote in each house. Property is exempt by classification if it fits within a class of property which the General Assembly has established as exempt. Property is exempt by designation when the law designates the property of a named organization as exempt.

On January 1, 2003, a constitutional amendment took effect that authorized local governing bodies to grant exemptions from local property taxation by ordinance, within the parameters established by the General Assembly. The property tax exemptions established by the General Assembly and existing prior to January 1, 2003, remain in effect, but can be revoked by the General Assembly.

As previously stated, according to information provided to the Commission by the Department of Taxation, there are 1,001 individual real and tangible personal property tax exemptions not set out in the *Code of Virginia*. While the Commission narrowed the scope of its study to exclude these exemptions, that does not diminish their importance and need for evaluation. In many cases, these exemptions may be appropriate because they serve the public good. However, in other scenarios, they may be creating inequities between the organizations they benefit and similar organizations without such entitlement and the Commission has received testimony highlighting such disparities. Such exemptions should not be arbitrarily imposed at the state level without some reasonable justification for their existence. Accordingly, the Commission recommends an extensive review of these individual exemptions with a particular focus on their appropriateness and equity among similarly situated non-exempted property owned by non-profit organizations.

Other Process Improvement Considerations

In addition to the above recommendations, the Commission would also like to offer several other recommendations that could improve intergovernmental cooperation and relationships between the state and its 324 units of local government. Furthermore, these recommendations could also refine and/or establish process improvements to ensure future policy proposals - including but not limited to exemptions such as those discussed in this report - are more thoroughly and evaluated prior to their enactment. The Commission has not fully evaluated these recommendations but offers them for additional consideration and evaluation.

The Commission understands that members of the General Assembly have historically received an educational overview of local government in the Commonwealth and recommends a formal process reinstate this training to encourage greater understanding between localities and the state.

While the subject of local finance can be complex, the Commission thinks there could be a way to estimate a minimum fiscal impact for proposed legislation. This would not only have the effect of quantifying the

minimum impact, but it would also ensure that any resulting in a net reduction in local revenues - either from a local revenue or mandated expenditure standpoint - are provided additional review each General Assembly Session. Such a concept already exists to a certain degree in the public safety realm via the "Woodrum amendment," which applies a minimal fiscal impact of \$50,000 for any legislation that would increase the prison bed population due to its provisions. Although the circumstances are significantly different, the Commission suggests ensuring that bills resulting in a net reduction in revenues to all localities present some manner of negative fiscal impact for the state as well in order to fully represent the impacts of the legislation or exemption.

Similar to the above concept, the Commission also suggests that the General Assembly consider a provision that would require interim legislative studies on legislation that exceeds a certain fiscal impact. Such impacts could be based upon a predetermined fiscal threshold or perhaps upon the determination of the Chairs of Senate Local Government and House Counties, Cities, and Towns or other similarly situated entities at the state level. Alternatively, introduced legislation that meets this conceptual threshold could instead have to meet a higher vote threshold in both chambers of the General Assembly prior to being enrolled.

Conclusion

This study on mandatory property tax exemptions that fiscally preempt local governments is not an effort to detract from tax relief for eligible Virginians, but to draw attention to the adverse effects that these preemptions have had on some local governments. The impacts of exemptions disproportionately lower revenue collections in localities with the highest populations of eligible citizens. The Commission wishes to acknowledge and extend its gratitude to those Virginians that receive this benefit because of their sacrifices for our nation. We would submit that these widely supported mandatory property tax exemptions should be paid for in a spirit of shared fiscal cooperation between state and local governments with a special focus on decreasing the fiscal impact for localities that shoulder the largest costs.

Appendices

Appendix A: Budget Language - Chapter 552, 2021 Special Session 1 Acts of Assembly

A. The Commission on Local Government will review the fiscal effects of mandatory property tax exemptions on the capacity of local governments to deliver essential services to the public. As part of the review, the Commission will ascertain the impact of the exemptions on property tax collections, the shift to and reliance on other local revenues to compensate for exempted properties, the additional fiscal stress placed on non-exempted properties and non-exempted local taxpayers, and the ability of local governments to meet spending needs. In addition, the Commission will develop and include in its review potential recommendations to mitigate the fiscal impacts on local governments tied to these state tax exemption initiatives. The Commission will report its findings to the Governor, the Joint Subcommittee on Local Government Fiscal Stress, and the Chairs of the House Committee on Finance, and the House Committee on Appropriations and the Senate Committee on Finance and Appropriations by November 1, 2021.

Appendix B: Local Tax Exemption Mandates

Mandatory Property Tax Exemptions

All property tax exemptions are authorized by the Constitution of Virginia. Typically, the General Assembly enacts statutory law to set forth the scope and requirements of each exemption. Some exemptions, however, do not have accompanying statutory laws. All exemptions are strictly construed against the exemption and in favor of taxability. While not always codified in state exemption statutes, property of the United States of America is typically exempted from taxation by federal law. Below is a list of mandatory property tax exemptions found in the Virginia Constitution and, where applicable, the Virginia Code sections that codify the exemptions.

Constitution of Virginia, Article X. Taxation and Finance

[Section 4. Property segregated for local taxation; exceptions](#)

Real estate, coal and other mineral lands, and tangible personal property, except the rolling stock of public service corporations, are segregated for, and made subject to, local taxation only

[§ 58.1-100. Property subject to state taxation only](#)

[R]olling stock of all corporations operating railroads and all other classes of property not specifically exempted or reserved for local taxation, are hereby segregated and made subject to state taxation only

[Section 6. Exempt property](#) (See below for discussion of exemptions by [classification and designation](#))

- (1) Property owned directly or indirectly by the Commonwealth or any political subdivision thereof, and obligations of the Commonwealth or any political subdivision thereof exempt by law
- (2) Real estate and personal property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers
- (3) Private or public burying grounds or cemeteries, provided the same are not operated for profit.
- (4) Property owned by public libraries or by institutions of learning not conducted for profit, so long as such property is primarily used for literary, scientific, or educational purposes or purposes incidental thereto. This provision may also apply to leasehold interests in such property as may be provided by general law.
- (5) Intangible personal property, or any class or classes thereof, as may be exempted in whole or in part by general law.

[§ 58.1-2690. No state or local tax on intangible personal property or money; local levies and license taxes.](#)

§ 58.1-1101. Classification.

Defines what is classified as intangible personal property and therefore exempt from taxation.

(6) Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes, as may be provided by classification or designation by an ordinance adopted by the local governing body and subject to such restrictions and conditions as provided by general law.

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

(8) One motor vehicle owned and used primarily by or for a veteran of the armed forces of the United States or the Virginia National Guard who has been rated by the United States Department of Veterans Affairs or its successor agency pursuant to federal law with a one hundred percent service-connected, permanent, and total disability. A motor vehicle owned by a married person may qualify if either spouse is a veteran who is one hundred percent disabled pursuant to this subdivision.

2021 Senate Bill 1130 is the enabling legislation for a constitutional amendment ratified by Virginia voters at the November 2020 general election to exempt from local taxes one motor vehicle, defined as only a passenger car or a pickup or panel truck that is registered for personal use, of a veteran of the Armed Forces of the United States or the Virginia National Guard, who has a 100 percent service-connected, permanent, and total disability.

(d) [R]eal or personal property, equipment, facilities, or devices, used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth or for the purpose of transferring or storing solar energy, and by general law may allow the governing body of any county, city, town, or regional government to exempt or partially exempt such property from taxation, or by general law may directly exempt or partially exempt such property from taxation.

§ 58.1-3660. Certified pollution control equipment and facilities.

A. Certified pollution control equipment and facilities a separate class of property and shall constitute a classification for local taxation and are exempt from state and local taxation

Section 6-A. Property tax exemption for certain veterans and their surviving spouses and surviving spouses of soldiers killed in action

The real property, including the joint real property of husband and wife, of any veteran who has been determined by the United States Department of Veterans Affairs or its successor agency pursuant to federal law to have a one hundred percent service-connected, permanent, and total disability, and who occupies the real property as his or her principal place of residence. The General Assembly shall also provide this

exemption from taxation for real property owned by the surviving spouse of a veteran who was eligible for the exemption provided in this subdivision, so long as the surviving spouse does not remarry. This exemption applies to the surviving spouse's principal place of residence without any restriction on the spouse's moving to a different principal place of residence.

[§ 58.1-3219.5. Exemption from taxes on property for disabled veterans](#)

[§ 58.1-3219.9. Exemption from taxes on property of surviving spouses of members of the armed forces killed in action](#)

Property Exempt by Classification or Designation

Prior to January 1, 2003, the Constitution of Virginia authorized the General Assembly to exempt from local taxation real and tangible personal property owned by certain nonprofit organizations and used for religious, charitable, patriotic, benevolent, cultural, or public park or playground purposes by classification or by designation by a three-fourths vote in each house. Property is exempt by classification if it fits within a class of property which the General Assembly has established as exempt. Property is exempt by designation when the law designates the property of a named organization as exempt.

On January 1, 2003, a constitutional amendment took effect that authorized local governing bodies to grant exemptions from local property taxation by ordinance, within the parameters established by the General Assembly. The property tax exemptions established by the General Assembly and existing prior to January 1, 2003 remain in effect, but can be revoked by the General Assembly.

§ 58.1-3606. Property exempt from taxation by classification

1. Property owned directly or indirectly by the Commonwealth, or any political subdivision thereof
2. Real property and personal property owned by churches or religious bodies
3. Nonprofit private or public burying grounds or cemeteries
4. Property owned by public libraries, law libraries of local bar associations when they are used or available for use by a state court or courts or the judge or judges thereof, medical libraries of local medical associations when the same are used or available for use by state health officials, incorporated colleges or other institutions of learning not conducted for profit
5. Property belonging to and actually and exclusively occupied and used by the Young Men's Christian Associations and similar religious associations
6. Parks or playgrounds held by trustees for the perpetual use of the general public

7. Buildings and land they actually occupy, and furniture and furnishings therein belonging to any benevolent or charitable organization and used by it exclusively for lodge purposes or meeting rooms,

Specifically:

- [§ 58.1-3610](#) Volunteer fire departments and volunteer emergency medical services agencies
- [§ 58.1-3611](#) Certain boys and girls clubs
- [§ 58.1-3612](#) Auxiliaries of the Veterans of World War I
- [§ 58.1-3613](#) Societies for the Prevention of Cruelty to Animals
- [§ 58.1-3614](#) Boy Scouts and Girl Scouts of America
- [§ 58.1-3615](#) Home Demonstration Clubs, 4-H Clubs and Future Farmers of America, Inc
- [§ 58.1-3616](#) American National Red Cross
- [§ 58.1-3617](#) Churches and religious bodies
- [§ 58.1-3618](#) Certain college alumni associations and foundations
- [§ 58.1-3619](#) The State Future Farmers of America, Future Homemakers of America and Future Business Leaders of America
- [§ 58.1-3621](#) Farm club associations
- [§ 58.1-3622](#) Habitat for Humanity and local affiliates or subsidiaries thereof

[§ 58.1-3607. Property exempt from taxation by designation.](#)

The property of specifically designated entities are exempt based on the authority given to the General Assembly by the Constitution. The real and personal property of the following organizations, corporations and associations is exempt from taxation:

1. Property of the Association for the Preservation of Virginia Antiquities, the Association for the Preservation of Petersburg Antiquities, Historic Richmond Foundation, the Confederate Memorial Literary Society, the Mount Vernon Ladies' Association of the Union, the Virginia Historical Society, the Thomas Jefferson Memorial Foundation, Incorporated, the Patrick Henry Memorial Foundation, Incorporated, the Stonewall Jackson Memorial, Incorporated, George Washington's Fredericksburg Foundation, Home Demonstration Clubs, 4-H Clubs, the Future Farmers of America, Incorporated, the posts of the American Legion, posts of United Spanish War Veterans, branches of the Fleet Reserve Association, posts of Veterans of Foreign Wars, posts of the Disabled American Veterans, Veterans of World War I, USA, Incorporated, the Society of the Cincinnati in the State of Virginia, the Manassas Battlefield Confederate Park, Incorporated, the Robert E. Lee Memorial Foundation, Incorporated, the Virginia Division of the United Daughters of the Confederacy, the General Organization of the United Daughters of the Confederacy, the Memorial Foundation of the Germanna Colonies in Virginia, Incorporated, the Lynchburg Fine Arts Centers, Incorporated, Norfolk Historic Foundation, National Trust for Historic Preservation in the United States, Historic Alexandria Foundation, and the Lynchburg Historical Foundation.

2. Property of Colonial Williamsburg, Incorporated, used for museum, historical, municipal, benevolent or charitable purposes, as long as such corporation continues to be organized and operated not for profit.

3. Property owned by the Virginia Home (previously Virginia Home for Incurables), incorporated by Chapter 533 of the Acts of Assembly of 1893-4, approved March 1, 1894.

4. The property owned by the Waterford Foundation, Incorporated, so long as it continues to be a nonprofit corporation to encourage and assist in restoration work in Waterford and to stimulate the revival of local arts and crafts.

5. Property of Historic Fredericksburg, Incorporated, and of the Clarke County Historical Association, used by such organizations for historical, benevolent or charitable purposes, as long as such corporation continues to be organized and operated not for profit.

6. Property of the Westmoreland Davis Foundation, Inc., so long as it continues to be a nonprofit corporation.

7. Property owned by the Women's Home Incorporated, in Arlington County and used for the rehabilitation of women with substance abuse, so long as it continues to be operated not for profit.

B. Property designated to be exempt from taxation in subsection A which was exempt on July 1, 1971, shall continue to be exempt under the rules of statutory construction applicable to exempt property prior to such date.

[Va. Code §§ 58.1-3650.1 through 58.1-3650.1001.](#)

The *Va. Code* sections, which exempt various individually designated properties from taxation, are not set out in the code. The relevant Acts of Assembly chapters and the names of the exempt organizations are as follows:

The Garden Club of Virginia, Richmond, Virginia (1972, c. 1; 1984, c. 675); 58.1-3650.2. Ashland War Memorial Association (1973, c. 438; 1984, c. 675); 58.1-3650.3. Lovettsville Game Protective Association (1973, c. 438; 1984, c. 675); 58.1-3650.4. Vinson Hall Corporation (1973, c. 438; 1984, c. 675); 58.1-3650.5. Children's Theatre of Richmond, Inc. (1972, c. 667; 1984, c. 675); 58.1-3650.6. Historic Hopewell Foundation, Inc. (1973, c. 438; 1984, c. 675); 58.1-3650.7. George Mason University Foundation (1973, c. 438; 1984, c. 675); 58.1-3650.8. Temple Foundation, Inc. (1973, c. 438; 1984, c. 675); 58.1-3650.9. Glenwood Race Course at Middleburg, Virginia (1973, c. 438; 1984, c. 675); 58.1-3650.10. Fellowship Square Foundation, Inc. (1973, c. 438; 1975, c. 463; 1984, c. 675); 58.1-3650.11. Chesapeake Bay Foundation, Inc. (1973, c. 438; 1984, c. 675); 58.1-3650.12. Potomac Appalachian Trail Club (1973, c. 438; 1984, c. 675); 58.1-3650.13. The Nature Conservancy (1974, c. 469; 1984, c. 675); 58.1-3650.14. Hopkins House Association of Alexandria, Virginia (1974, c. 469; 1984, c.

675); 58.1-3650.15. Civitan Recreation Club of Alexandria, Virginia (1974, c. 469; 1984, c. 675); 58.1-3650.16. Ruritan National, Inc., and local affiliates (1974, c. 469; 1984, c. 675); 58.1-3650.17. Academy of Music Theater, Inc., and historic foundations for Pocahontas, Gordonsville and Petersburg (1974, c. 469; 1984, c. 675); 58.1-3650.18. Rudolf Steiner School in Falls Church and any subsidiary (1974, c. 469; 1984, c. 675); 58.1-3650.19. Peninsula Nature and Science Center, Inc., and the American Horticultural Society (1974, c. 469; 1984, c. 675); 58.1-3650.20. Virginia Trust for Historic Preservation, Lee-Fendall House in the City of Alexandria (1974, c. 469; 1984, c. 675); 58.1-3650.21. Fairfax Education Association Retirement Housing Corporation (1974, c. 469; 1984, c. 675); 58.1-3650.22. Alexandria Community Y, Inc. (1974, c. 469; 1984, c. 675); 58.1-3650.23. Richmond Council of Garden Clubs, Inc. (1975, c. 463; 1984, c. 675); 58.1-3650.24. Beth Sholom Home of Virginia (1975, c. 463; 1984, c. 675); 58.1-3650.25. Southampton County Historical Society (1975, c. 463; 1984, c. 675); 58.1-3650.26. York County Volunteer Association, Inc. (1975, c. 463; 1984, c. 675); 58.1-3650.27. Forest Recreation Center, Inc., Forest Community, Bedford County (1975, c. 463; 1984, c. 675); 58.1-3650.28. Augusta Agricultural-Industrial Exposition, Inc. (1975, c. 463; 1984, c. 675); 58.1-3650.29. Westminster-Canterbury Corporation (1975, c. 376; 1984, c. 675); 58.1-3650.30. Daughters of America, King George County (1975, c. 423; 1984, c. 675); 58.1-3650.31. Virginia Division, Sons of Confederate Veterans (1976, c. 668; 1984, c. 675); 58.1-3650.32. Peninsula Arts Association, Inc. (1976, c. 668; 1984, c. 675); 58.1-3650.33. Virginia Baptist Homes, Inc. (1976, c. 668; 1984, c. 675); 58.1-3650.34. Southside Virginia Railroad Society (1976, c. 668; 1984, c. 675); 58.1-3650.35. Sheltered Homes of Alexandria (1976, c. 668; 1984, c. 675); 58.1-3650.36. National Audubon Society and its chapters, Lancaster, Richmond, and Westmoreland Counties (1976, c. 668; 1979, c. 178; 1984, c. 675); 58.1-3650.37. Waynesboro Area Association for Retarded Citizens, Inc. (1976, c. 668; 1984, c. 675); 58.1-3650.38. Marine Corps League and subordinate detachments thereof (1976, c. 668; 1984, c. 675); 58.1-3650.39. M.A.R.C. Workshop, Inc. (1976, c. 668; 1984, c. 675); 58.1-3650.40. Richmond Section, National Council of Jewish Women, Inc. (1976, c. 668; 1984, c. 675); 58.1-3650.41. Lewinsville Retirement Residence, Inc. (1976, c. 668; 1984, c. 675); 58.1-3650.42. West End Community Center, Inc. (1976, c. 668; 1984, c. 675); 58.1-3650.43. Tuckahoe Little League, Inc. (1976, cc. 438, 668; 1984, c. 675); 58.1-3650.44. Avalon Recreation Association, Inc., Canterbury Area Association, Chamberlayne Recreation Association, Chestnut Oaks Recreation Association, Farmington Recreation Association, Glen Allen Youth Center, Inc., Highland Springs Community Center, Inc., Hungary Creek Recreation Association, Inc., Huntington Civic Association, Inc., Hunton Civic and Recreation Association, Kanawha Recreation Association, Longdale Recreation Association, Inc., North Chamberlayne Civic Association, Inc., Recreational Association of Fairfield, Richmond Heights Civic Association, Ridgetop Recreation Association, Inc., Springdale Civic Center, Three Chopt Recreation Association, Tuckahoe Village Recreation Association, Varina Recreation, Inc., Windsor Club of Elko, Inc. Recreation Center, Woodman Civic Association, and Zionsville Club, all being nonprofit organizations located in the County

of Henrico (1976, c. 668; 1978, c. 191; 1984, c. 675); 58.1-3650.45. Town Hall-Levy Opera House Foundation, Inc. (1976, c. 421; 1984, c. 675); 58.1-3650.46. Heritage Association, Inc., Page County (1976, c. 426; 1984, c. 675); 58.1-3650.47. Happy Acres Foundation, Inc. (1977, c. 337; 1984, c. 675); 58.1-3650.48. Franklin County Sheltered Workshop, Inc. (1977, c. 361; 1984, c. 675); 58.1-3650.49. Franklin County Association of Retarded Citizens, Inc. (1977, c. 361; 1984, c. 675); 58.1-3650.50. Tidewater Intergroup Service Center, Inc. (1977, c. 362; 1984, c. 675); 58.1-3650.51. Father McDonald Columbian Center, Inc. (1977, cc. 363, 370; 1984, c. 675); 58.1-3650.52. Rockingham-Harrisonburg Halfway House, Inc. (1977, c. 364; 1984, c. 675); 58.1-3650.53. Sun Ray Parent-Teachers Association (1977, c. 365; 1984, c. 675); 58.1-3650.54. Sun Ray Farmers Association (1977, c. 365; 1984, c. 675); 58.1-3650.55. Madison House, Inc., City of Charlottesville (1977, c. 367; 1984, c. 675); 58.1-3650.56. Valley Workshops, Inc. (1977, c. 368; 1984, c. 675); 58.1-3650.57. Charles City County Civic League, Inc. (1977, c. 369; 1984, c. 675); 58.1-3650.58. Shenandoah Fellowship Foundation (1977, c. 371; 1984, c. 675); 58.1-3650.59. Rappahannock Area Agency on Aging, Inc. (1977, c. 372; 1984, c. 675); 58.1-3650.60. Goodwill Industries of Tenneva (1977, c. 373; 1984, c. 675); 58.1-3650.61. East End Community Society, City of Richmond (1977, c. 374; 1984, c. 675); 58.1-3650.62. Twig, Junior Auxiliary of the Alexandria Hospital (1977, c. 375; 1984, c. 675); 58.1-3650.63. Winchester Little Theatre, Inc. (1977, c. 378; 1984, c. 675); 58.1-3650.64. River's Edge Civic Association (1977, c. 379; 1984, c. 675); 58.1-3650.65. Loudoun Restoration and Preservation Society, Inc., Leesburg (1977, c. 384; 1984, c. 675); 58.1-3650.66. Beach Community Grange and Woodpecker Grange, Chesterfield County (1977, c. 477; 1984, c. 675); 58.1-3650.67. Upper Pohick Community League (1977, c. 482; 1984, c. 675); 58.1-3650.68. Greenbrier Civic Association, Inc. (1977, c. 482; 1984, c. 675); 58.1-3650.69. Price's Fork Chapter of the Virginia State Grange (1977, c. 489; 1984, c. 675); 58.1-3650.70. William Byrd Community House, Inc. (1978, c. 192; 1984, c. 675); 58.1-3650.71. Richmond Area Association for Retarded Children, Inc. (1978, c. 196; 1984, c. 675); 58.1-3650.72. New London Community House, Inc., Bedford County (1978, c. 212; 1984, c. 675); 58.1-3650.73. Westminster-Canterbury of Lynchburg, Inc. (1978, c. 228; 1984, c. 675); 58.1-3650.74. Old Dominion Eye Bank and Research, Inc. (1978, c. 356; 1984, c. 675); 58.1-3650.75. National Center for State Courts, City of Williamsburg (1978, c. 427; 1984, c. 675); 58.1-3650.76. Trustees of Fairfax Old Town Hall (1978, c. 664; 1984, c. 675); 58.1-3650.77. Olde Newberne Foundation, Inc. (1978, c. 680; 1984, c. 675); 58.1-3650.78. People-to-People Health Foundation, Inc. (1978, c. 704; 1984, c. 675); 58.1-3650.79. Kinsale Foundation, Westmoreland County (1979, c. 186; 1984, c. 675); 58.1-3650.80. Floyd-Montgomery-Radford Shelter Home, Inc. (1979, c. 539; 1984, c. 675); 58.1-3650.81. Beth Sholom Housing Corporation, Henrico County (1979, c. 540; 1984, c. 675); 58.1-3650.82. New River Valley Workshop, Inc. (1979, c. 541; 1984, c. 675); 58.1-3650.83. Big Stone Gap Housing Corporation (1979, c. 546; 1984, c. 675); 58.1-3650.84. Southwest Development Corporation (1979, c. 547; 1984, cc. 495, 675); 58.1-3650.85. Williamsburg Players, Inc., York County (1979, c. 548; 1984, c. 675); 58.1-3650.86. Hampton Roads Power Squadron, Inc., City of Hampton (1979, c. 549;

1984, c. 675); 58.1-3650.87. Virginia Council on Social Welfare, City of Richmond (1979, c. 550; 1984, c. 675); 58.1-3650.88. Richmond Community Senior Center, Inc., City of Richmond (1979, c. 551; 1980, c. 221; 1984, c. 675); 58.1-3650.89. Bethlehem Center, City of Richmond (1979, c. 552; 1984, c. 675); 58.1-3650.90. South-Eastern Organ Procurement Foundation, City of Richmond (1979, c. 553; 1984, c. 675); 58.1-3650.91. Greater Southeast Development Corporation (1979, c. 554; 1984, c. 675); 58.1-3650.92. Vocational Industrial Clubs of America, Inc., Loudoun County (1979, c. 732; 1984, c. 675); 58.1-3650.93. Cooper's Cove Community Club, Franklin County (1980, c. 614; 1984, c. 675); 58.1-3650.94. North Franklin County Park (1980, c. 614; 1984, c. 675); 58.1-3650.95. Tidewater Vocational Center, Inc., City of Norfolk (1980, c. 622; 1984, c. 675); 58.1-3650.96. Senior Citizens Center of Prince Edward County, Town of Farmville (1980, c. 622; 1984, c. 675); 58.1-3650.97. Fairfax Opportunities Unlimited, Inc., Fairfax County (1980, c. 622; 1984, c. 675); 58.1-3650.98. Children's Oncology Services of Virginia, Inc., City of Richmond (1980, c. 622; 1984, c. 675); 58.1-3650.99. Jefferson Area United Transportation, City of Charlottesville (1980, c. 622; 1984, c. 675); 58.1-3650.100. Williamsburg Area Child Development Resources, Inc., James City County (1980, c. 622; 1984, c. 675); 58.1-3650.101. St. Benedict's Corporation, Tazewell County (1980, c. 622; 1984, c. 675); 58.1-3650.102. Twin County-Galax Association for Retarded Citizens, City of Galax (1980, c. 622; 1984, c. 675); 58.1-3650.103. Family and Children's Service of Richmond, Henrico County (1980, c. 622; 1984, c. 675); 58.1-3650.104. Woodrow Wilson Birthplace Foundation, City of Staunton (1980, c. 622; 1984, c. 675); 58.1-3650.105. Windsordale Civic Association, Henrico County (1980, c. 622; 1984, c. 675); 58.1-3650.106. Wise County Humane Society (1980, c. 622; 1984, c. 675); 58.1-3650.107. Assist, Inc., City of Falls Church (1981, c. 401; 1984, c. 675); 58.1-3650.108. Action in the Community Through Service, Prince William County (1981, cc. 401, 413; 1984, c. 675); 58.1-3650.109. Dawn Progressive Association, Inc., Caroline County (1981, c. 401; 1984, c. 675); 58.1-3650.110. Heritage Haven, Inc., Rockingham County (1981, c. 401; 1984, c. 675); 58.1-3650.111. United States Slo-Pitch Softball Hall of Fame Foundation, Inc., City of Petersburg (1981, c. 413; 1984, c. 675); 58.1-3650.112. Association for Retarded Citizens, Petersburg Area (1981, c. 413; 1984, c. 675); 58.1-3650.113. Omega Corporation of Chesterfield (1981, c. 413; 1984, c. 675); 58.1-3650.114. Richmond Metropolitan Blood Service (1981, c. 413; 1984, c. 675); 58.1-3650.115. Military Order of the Purple Heart, County of Fairfax (1981, c. 413; 1984, c. 675); 58.1-3650.116. Didlake, Inc., City of Manassas (1982, c. 212; 1984, c. 675; 1985, 614; 1988, c. 658); 58.1-3650.117. The Historic Buckingham, Inc., Buckingham County (1982, c. 212; 1984, c. 675); 58.1-3650.118. New River Historical Society, Pulaski County (1982, c. 212; 1984, c. 675); 58.1-3650.119. Giles County Historical Society (1982, c. 212; 1984, c. 675); 58.1-3650.120. Hearthstone Children's House, Inc., of Charlottesville (1982, c. 212; 1984, c. 675); 58.1-3650.121. Virginia Center for the Performing Arts, City of Richmond (1982, c. 212; 1984, c. 675); 58.1-3650.122. Goochland Family Service Society (1982, c. 212; 1984, c. 675); 58.1-3650.123. Pamunkey Grange, the True Blue Grange and the Hawfield Grange, Orange County (1982, c. 212; 1984, c. 675); 58.1-

3650.124. Arlington Assembly of God Housing Corporation, Fairfax County (1982, c. 212; 1984, c. 675); 58.1-3650.125. Friends of Women Prisoners, Inc., City of Alexandria (1982, c. 212; 1984, c. 675); 58.1-3650.126. Wolf Trap Foundation of the Performing Arts, Fairfax County (1982, c. 212; 1984, c. 675); 58.1-3650.127. Ronald McDonald House, City of Norfolk (1982, c. 212; 1984, c. 675); 58.1-3650.128. Peninsula Legal Aid Center, Inc., City of Hampton (1982, c. 212; 1984, c. 675); 58.1-3650.129. Yorktown Arts Foundation, Inc., York County (1982, c. 529; 1984, c. 675); 58.1-3650.130. Blue Ridge Alliance of the Performing Arts, Inc., Loudoun County (1982, c. 529; 1984, c. 675); 58.1-3650.131. Mount Vernon Inn, Inc. (1982, c. 529; 1984, c. 675); 58.1-3650.132. Ft. Harrison, Inc., Rockingham County (1982, c. 529; 1984, c. 675); 58.1-3650.133. Friends of Anne Spencer Memorial Foundation, Inc., City of Lynchburg (1982, c. 529; 1984, c. 675); 58.1-3650.134. Fairfax County Vocational Education Foundation, Inc. (1982, c. 532; 1984, c. 675); 58.1-3650.135. Shenandoah Shared Hospital Services, Inc., City of Harrisonburg (1982, c. 532; 1984, c. 675); 58.1-3650.136. Hartwood Group Homes, Inc., Fairfax County (1983, c. 22; 1984, c. 675); 58.1-3650.137. HOPE in Northern Virginia, Inc., City of Falls Church (1983, c. 23; 1984, c. 675); 58.1-3650.138. National Association of Ministers' Wives and Widows, Inc., City of Richmond (1983, c. 29; 1984, c. 675); 58.1-3650.139. Junior Achievement of Richmond (1983, c. 31; 1984, c. 675); 58.1-3650.140. Laburnum Properties, Inc., City of Richmond (1983, c. 35; 1984, cc. 336, 675); 58.1-3650.141. Western Virginia Foundation for the Arts and Sciences, Center in the Square, Inc., Mill Mountain Playhouse, Roanoke Museum of Fine Arts, Roanoke Valley Science Museum, Roanoke Valley Arts Council, and Roanoke Valley Historical Society, City of Roanoke (1983, c. 43; 1984, c. 675); 58.1-3650.142. West End Manor and Three Fountains North Civic Associations, Henrico County (1983, c. 44; 1984, c. 675); 58.1-3650.143. Marywood, Inc., Henrico County (1983, c. 44; 1984, c. 675); 58.1-3650.144. United Way-Thomas Jefferson Area, City of Charlottesville (1983, c. 58; 1984, c. 675); 58.1-3650.145. Rockingham County Fair Association, Inc. (1983, c. 113; 1984, c. 675); 58.1-3650.146. Blue Ridge Federation of the Blind, City of Charlottesville (1983, c. 199; 1984, c. 675); 58.1-3650.147. Workshop V, Inc., City of Charlottesville (1983, c. 200; 1984, c. 675); 58.1-3650.148. Saint Alban's Housing Corporation, Fairfax County (1983, c. 205; 1984, c. 675); 58.1-3650.149. Central Virginia ETV Corporation, Counties of Chesterfield and Fairfax (1983, c. 237; 1984, c. 675; 1985, c. 126); 58.1-3650.150. Showalter Memorial Health Center, Trolinger House, and New River House, Montgomery County (1983, c. 249; 1984, c. 675); 58.1-3650.151. Friendship Manor Apartment Village Corporation, City of Roanoke (1983, c. 430; 1984, c. 675); 58.1-3650.152. Fairfax Cable Access Corporation (1984, c. 107); 58.1-3650.153. Atlantic Rural Exposition, Inc., Henrico County (1984, c. 145); 58.1-3650.154. Three Chopt Soccer Association, Inc., Henrico County (1984, c. 251); 58.1-3650.155. St. Joseph's Villa Housing Corporation, Henrico County (1984, c. 257); 58.1-3650.156. Easter Seal Society of Virginia, Inc. (formerly the Easter Seal Society for Crippled Children and Adults, Inc., of Virginia), County of Caroline (1984, c. 260); 58.1-3650.157. United Community Center, Inc., King and Queen County (1984, c. 261); 58.1-3650.158. Fine Arts Center for New River Valley,

Inc., Town of Pulaski (1984, c. 262); 58.1-3650.159. Easter Seal Society of Virginia, King and Queen County (1984, c. 292); 58.1-3650.160. Fort Early Corporation, City of Lynchburg (1984, c. 306); 58.1-3650.161. Briarcliffe Foundation, Inc., City of Clifton Forge (1984, c. 310); 58.1-3650.162. Bose Audubon Center of the Fairfax Audubon Society, Fairfax County (1984, c. 314); 58.1-3650.163. Greenwood Homes, Inc., Fairfax County (1984, c. 379); 58.1-3650.164. Charlottesville-Albemarle Legal Aid Society, City of Charlottesville (1984, c. 405); 58.1-3650.165. Greater Washington Educational Telecommunications Association, Inc., County of Arlington (1984, c. 423); 58.1-3650.166. Arlington Hospital Properties, Inc. (1984, c. 432); 58.1-3650.167. Eastern Shore Community Development Group, Accomack County (1984, c. 529); 58.1-3650.168. Virginia Mennonite Home, Inc., City of Harrisonburg (1984, c. 529); 58.1-3650.169. F.O.R.E., Inc., Fauquier County (1984, c. 529); 58.1-3650.170. The Corporation for Jefferson's Poplar Forest, Bedford County (1984, c. 546); 58.1-3650.171. Little Theatre of Norfolk (1984, c. 546); 58.1-3650.172. Meadow Outdoors Foundation, Inc., Fauquier County (1984, c. 546); 58.1-3650.173. Blue Ridge Chapel, Inc., Franklin County (1985, c. 143); 58.1-3650.174. Deep Creek Lodge No. 46, Knights of Pythias, City of Chesapeake (1985, c. 143); 58.1-3650.175. Improved Benevolent Protective Order of Elks of the World, City of Chesapeake (1985, c. 143); 58.1-3650.176. Khedive Temple A.A.O.N.M.S., City of Chesapeake (1985, c. 143); 58.1-3650.177. Bible Broadcasting Network, Inc., City of Chesapeake (1985, c. 143); 58.1-3650.178. Portsmouth Lodge No. 898, Loyal Order of the Moose, Inc., City of Chesapeake (1985, c. 143); 58.1-3650.179. Potomac Hospital Properties, Inc., Potomac Health Care Corporation, Potomac Hospital Management Corporation, Potomac Hospital Corporation of Prince William, and Potomac Hospital Services Corporation, Prince William County (1985, c. 190); 58.1-3650.180. Pleasant View Home for the Handicapped, Inc., Rockingham County and City of Harrisonburg (1985, c. 190); 58.1-3650.181. David R. Pinn Community Center, Sideburn Civic Association, Fairfax County (1985, c. 190); 58.1-3650.182. Ecumenical Community for Helping Others, Inc., Fairfax County (1985, c. 190); 58.1-3650.183. Medical Foundation of Roanoke Valley, City of Salem (1985, c. 614); 58.1-3650.184. Lakewood Manor Baptist Retirement Community, Inc., Henrico County (1985, c. 614); 58.1-3650.185. Falls Church Public Cable TV Access Corporation, Fairfax County and City of Falls Church (1985, c. 614); 58.1-3650.186. Commonwealth Health Services Co., City of Roanoke (1985, c. 614); 58.1-3650.187. Virginia Synod Lutheran Homes, Inc., City of Roanoke (1985, c. 614); 58.1-3650.188. Barter Foundation, Inc., County of Washington (1985, c. 614); 58.1-3650.189. The Institute for Personal and Professional Development, Warren County (1985, c. 614); 58.1-3650.190. Appalachian Trail Conference, Clarke County (1985, c. 614); 58.1-3650.191. Fauquier Hospital, Inc., County of Fauquier (1985, c. 614); 58.1-3650.192. St. Mark's Evangelical United Brethren Church, Arlington County (1985, c. 614); 58.1-3650.193. Immaculate Heart Mission, Arlington County (1985, c. 614); 58.1-3650.194. Ballston Baptist Church, Arlington County (1985, c. 614); 58.1-3650.195. Arlington-Fairfax Jewish Congregation, Arlington County (1985, c. 614); 58.1-3650.196. Macedonia Baptist Church of NAUCK, Arlington County (1985, c. 614); 58.1-3650.197.

Good News Mission, Arlington County (1985, c. 614); 58.1-3650.198. St. Peter's Episcopal Church of Arlington, Arlington County (1985, c. 614); 58.1-3650.199. Greensville Memorial Hospital, Inc., City of Emporia (1985, c. 614); 58.1-3650.200. Virginia Home for Boys in Richmond, Inc., County of Henrico (1985, c. 614); 58.1-3650.201. Virginia Opera Association, City of Richmond (1985, c. 614); 58.1-3650.202. Capital Area Agency on the Aging, City of Richmond (1985, c. 614); 58.1-3650.203. Transportation in Public Service, Incorporated, Fairfax County (1985, c. 614); 58.1-3650.204. Walter Reed Memorial Hospital, County of Gloucester (1985, c. 614); 58.1-3650.205. Sanders Common, Ltd., Gloucester County (1985, c. 614); 58.1-3650.206. Colvin Run Citizens Association, Inc., County of Fairfax (1985, c. 614); 58.1-3650.207. PWH Corporation, Prince William Hospital, Inc., PWH Foundation Incorporated, and Long Term Care Corporation, City of Manassas (1985, c. 614); 58.1-3650.208. Wellspring Ministries, Fairfax County (1985, c. 614); 58.1-3650.209. Historic Falmouth Town and Stafford County, Inc., Stafford County (1985, c. 614); 58.1-3650.210. Blue Ridge Chapel, Inc., Franklin County (1985, c. 614); 58.1-3650.211. Deep Creek Lodge No. 46, Knights of Pythias, City of Chesapeake (1985, c. 614); 58.1-3650.212. Improved Benevolent Protective Order of Elks of the World, City of Chesapeake (1985, c. 614); 58.1-3650.213. Khedive Temple A.A.O.N.M.S., City of Chesapeake (1985, c. 614); 58.1-3650.214. Bible Broadcasting Network, Inc., City of Chesapeake (1985, c. 614); 58.1-3650.215. Portsmouth Lodge No. 898, Loyal Order of the Moose, Inc., City of Chesapeake (1985, c. 614); 58.1-3650.216. Potomac Hospital Properties, Inc., Potomac Health Care Corporation, Potomac Hospital Management Corporation, Potomac Hospital Corporation of Prince William and Potomac Hospital Services Corporation, Prince William County (1985, c. 614); 58.1-3650.217. Pleasant View Home for the Handicapped, Inc., Rockingham County and City of Harrisonburg (1985, c. 614); 58.1-3650.218. David R. Pinn Community Center, Fairfax County (1985, c. 614); 58.1-3650.219. Ecumenical Community for Helping Others, Incorporated, Fairfax County (1985, c. 614); 58.1-3650.220. Goochland Recreational Center, Inc., Goochland County (1986, cc. 44, 310); 58.1-3650.221. Virginia Aeronautical Historical Society, Henrico County (1986, c. 310); 58.1-3650.222. Beth Shalom Housing Corporation, City of Virginia Beach (1986, cc. 310, 619); 58.1-3650.223. Zion Place, Incorporated, City of Virginia Beach (1986, c. 310); 58.1-3650.224. Russell House, Incorporated, City of Virginia Beach (1986, c. 310); 58.1-3650.225. Friendship Industries, Inc., City of Harrisonburg (1986, c. 310); 58.1-3650.226. Northern Neck-Middle Peninsula Area Agency on Aging, Gloucester County (1986, c. 310); 58.1-3650.227. A. P. Carter Birthplace Foundation, Inc., Scott County (1986, c. 310); 58.1-3650.228. Gloucester-Mathews Humane Society, Inc., Gloucester County (1986, c. 310); 58.1-3650.229. American Horse Protection Association, Inc., Loudoun County (1986, c. 310); 58.1-3650.230. Newsome House, Incorporated, City of Newport News (1986, c. 310); 58.1-3650.231. P.W.H. Personal Care Corporation and P.W.H. Home Health Services, Inc., City of Manassas (1986, c. 310); 58.1-3650.232. Salem Historical Society, City of Salem (1986, c. 310); 58.1-3650.233. Montgomery Museum and Lewis Miller Regional Arts Center, Montgomery County (1986, c. 310); 58.1-3650.234. Goodwin House, Inc.,

Fairfax County (1986, c. 310); 58.1-3650.235. Sheltered Occupational Center of Northern Virginia, Inc., Fairfax County (1986, c. 310); 58.1-3650.236. A. P. Carter Museum Foundation, Inc., Scott County (1986, c. 310); 58.1-3650.237. Historic Staunton Foundation, Inc., City of Staunton (1986, c. 343); 58.1-3650.238. Virginia Jaycee, Inc., Bedford County (1986, c. 343); 58.1-3650.239. Northern Neck-Middle Peninsula Area Agency on Aging, Inc., Middlesex County (1986, c. 343); 58.1-3650.240. Blue Ridge Area Food Bank, Inc., City of Staunton (1986, c. 443); 58.1-3650.241. Foodbank of Southeastern Virginia, Inc., City of Chesapeake (1986, c. 443); 58.1-3650.242. Central Virginia Foodbanks, Inc., City of Richmond (1986, c. 443); 58.1-3650.243. Patrick Henry Boys Plantation, Inc., Campbell County (1986, c. 443); 58.1-3650.244. Shenandoah Valley Lutheran Housing, Inc., Shenandoah County (1986, c. 443); 58.1-3650.245. Blue Ridge Area Food Bank, Inc., County of Augusta (1986, c. 444); 58.1-3650.246. Westminster-Canterbury of Winchester, Inc., City of Winchester and County of Frederick (1986, c. 619); 58.1-3650.247. Morris Fine and Mamie Fine Foundation, City of Chesapeake (1987, c. 262); 58.1-3650.248. Susan Jan Kaneski Corporation, City of Chesapeake (1987, c. 262); 58.1-3650.249. Alcoholic Counseling Service of Martinsville, Inc., Franklin County (1987, c. 263); 58.1-3650.250. Second Saint Mary's Housing Corporation, Prince William County (1987, c. 264); 58.1-3650.251. Capital Area Specialized Transportation for the Elderly and Handicapped, Inc., City of Richmond (1987, c. 266); 58.1-3650.252. Friendship Manor Apartment Village Corporation, Roanoke County (1987, cc. 267, 303); 58.1-3650.253. Richfield Retirement Community, Roanoke County (1987, c. 267); 58.1-3650.254. Richfield Nursing Center, Roanoke County (1987, c. 267); 58.1-3650.255. Edinburgh Square Foundation, Inc., Roanoke County (1987, c. 267); 58.1-3650.256. Flowerdew Hundred Foundation, Prince George County (1987, c. 267); 58.1-3650.257. Pathway Homes, Inc., Fairfax County (1987, c. 268); 58.1-3650.258. Pathway Living, Inc., Fairfax County (1987, c. 268); 58.1-3650.259. Residential Youth Services, Inc., Fairfax County (1987, c. 268); 58.1-3650.260. Emergency Shelter, Inc., City of Richmond (1987, c. 269); 58.1-3650.261. Daily Planet, Inc., City of Richmond (1987, c. 270); 58.1-3650.262. Saint Mary's Housing Corporation, Fairfax County (1987, c. 271); 58.1-3650.263. Old Dominion Chapter, National Railway Historical Society, Chesterfield County (1987, c. 272); 58.1-3650.264. Waynesboro Players, Inc., Waynesboro (1987, c. 273); 58.1-3650.265. Falls Church Housing Corporation, City of Falls Church (1987, c. 274); 58.1-3650.266. Chase City Medical Clinic, Inc., Mecklenburg County (1987, c. 275); 58.1-3650.267. Robert R. Moton Memorial Institute, Gloucester County (1987, c. 278); 58.1-3650.268. Westlake Hills Civic Association, City of Richmond (1987, c. 279); 58.1-3650.269. Imaging Center of Southwest Virginia, Inc., City of Roanoke (1987, c. 280); 58.1-3650.270. Blue Ridge Legal Services, Harrisonburg (1987, c. 281); 58.1-3650.271. Colonel John Banister Chapter of the National Society Daughters of the American Revolution, City of Petersburg (1987, c. 284); 58.1-3650.272. Village View Foundation, City of Emporia (1987, c. 284); 58.1-3650.273. Montgomery Museum and Lewis Miller Regional Arts Center, Montgomery County (1987, c. 286); 58.1-3650.274. Richmond County Community Services Association, Inc., Richmond County (1987, c. 287); 58.1-

3650.275. Theater IV, City of Richmond (1987, c. 293); 58.1-3650.276. Patrick Henry Boys Plantation, Inc., Halifax County (1987, c. 300); 58.1-3650.277. Patrick Henry Boys Plantation, Inc., Charlotte County (1987, c. 301); 58.1-3650.278. John Lynch Lodge 34, Fraternal Order of Police, City of Lynchburg (1987, c. 302); 58.1-3650.279. Richmond Cerebral Palsy Center, City of Richmond (1987, c. 304); 58.1-3650.280. Belleville Senior Housing, Inc., City of Suffolk (1987, c. 309); 58.1-3650.281. Martha Jefferson House and Infirmary, City of Charlottesville (1987, c. 310); 58.1-3650.282. Senior Center, Inc., City of Charlottesville (1987, c. 310); 58.1-3650.283. Assisted Housing Development Corporation, City of Newport News (1987, c. 314); 58.1-3650.284. Phoenix Village Associates, Inc., City of Newport News (1987, c. 314); 58.1-3650.285. Second Phoenix Village Associates, Inc., City of Newport News (1987, c. 314); 58.1-3650.286. Luther Crest, Inc., Shenandoah County (1987, c. 316); 58.1-3650.287. Old Time Gospel Hour, Inc., City of Lynchburg (1987, c. 518); 58.1-3650.288. Youth for Tomorrow--New Life Center, Inc., Bristow (1988, cc. 609, 639); 58.1-3650.289. Our Lady of the Valley, Inc., City of Roanoke (1988, cc. 610, 628); 58.1-3650.290. Central Virginia Foodbank, Inc., Henrico County (1988, c. 611); 58.1-3650.291. King William Park, Inc., King William County (1988, c. 611); 58.1-3650.292. Wakefield Foundation, Inc., Town of Wakefield (1988, c. 611); 58.1-3650.293. Mountain View Bible Camp., Carroll County (1988, c. 613); 58.1-3650.294. Disabled American Veterans Chapter 37, City of Galax (1988, c. 613); 58.1-3650.295. Historical Society of Mecklenburg County, Mecklenburg County (1988, c. 614); 58.1-3650.296. Mountain Empire Services of the Southwest, Inc., Pulaski County (1988, cc. 618, 636); 58.1-3650.297. Saints Cosma and Damianos House, City of Richmond (1988, c. 619); 58.1-3650.298. Institute Corporation, Loudoun County (1988, c. 622); 58.1-3650.299. I. C. Corporation, City of Hampton (1988, c. 629); 58.1-3650.300. St. Mary's Woods, Inc., Henrico County (1988, c. 630); 58.1-3650.301. God's Storehouse, Inc., City of Danville (1988, c. 633); 58.1-3650.302. Mary Ball Washington Museum and Library, Inc., Lancaster County (1988, c. 641); 58.1-3650.303. Greenstone Residence, Inc., Augusta County (1988, c. 647); 58.1-3650.304. Marian Manor, Inc., City of Virginia Beach (1988, c. 652); 58.1-3650.305. Dublin Recreation Corporation, Pulaski County (1988, c. 657); 58.1-3650.306. Drewryville Woman's Club, Southampton County (1988, c. 659); 58.1-3650.307. Jewish Community Center, Goochland County (1988, c. 661); 58.1-3650.308. Sterling Park United Methodist Housing Development Corporation, Loudoun County (1988, c. 663); 58.1-3650.309. Health Dynamics, Inc., Fauquier County (1988, c. 664); 58.1-3650.310. Fauquier Health Services Corporation, Fauquier County (1988, c. 664); 58.1-3650.311. Healthcare Development Corporation, Fauquier County (1988, c. 664); 58.1-3650.312. Richmond Children's Museum, City of Richmond (1988, c. 671); 58.1-3650.313. Senior Center, Inc., Albemarle County (1988, c. 672); 58.1-3650.314. Adult Development Center, Inc., City of Richmond (1988, c. 673); 58.1-3650.315. Rappahannock Council on Domestic Violence, Stafford County (1988, c. 675); 58.1-3650.316. Fredericksburg Christian Radio, Inc., Spotsylvania County (1988, c. 680); 58.1-3650.317. Appalachian Trail Conference, Augusta and Nelson County (1988, c. 684); 58.1-3650.318. Virginia Tissue Bank, City of Chesapeake (1988, c. 832); 58.1-3650.319. Berkley Aerie No. 795,

Fraternal Order of the Eagles, City of Chesapeake (1988, c. 832); 58.1-3650.320. Chesapeake Community Trust, City of Chesapeake (1988, c. 832); 58.1-3650.321. Poquoson Woman's Club, City of Poquoson (1989, c. 246); 58.1-3650.322. Junior Order of United American Mechanics, City of Poquoson (1989, c. 246); 58.1-3650.323. Knights of Pythias, City of Poquoson (1989, c. 246); 58.1-3650.324. Inova Services, Inc., Fairfax County (1989, cc. 247 , 253); 58.1-3650.325. Salvation Army, Inc., City of Staunton (1989, c. 248); 58.1-3650.326. Fairfax Affordable Housing, Inc. (formerly the South County Housing Coalition, Inc.), Fairfax County (1989, c. 249 ; 1992, c. 511); 58.1-3650.327. Vinson Pavilion, Fairfax County (1989, c. 250); 58.1-3650.328. Loudoun Citizens for Social Justice, Inc., Loudoun County (1989, cc. 251 , 253); 58.1-3650.329. United Community Ministries, Inc., Fairfax County (1989, c. 252); 58.1-3650.330. Retirement Housing Foundation, City of Chesapeake (1989, c. 253); 58.1-3650.331. Tri-County Medical Corporation, King William County (1989, c. 253); 58.1-3650.332. Kingdom Missions, Franklin County (1989, c. 253); 58.1-3650.333. Baptist General Convention of Virginia, City of Richmond (1989, c. 253); 58.1-3650.334. Chisholm Foundation, Inc., City of Portsmouth (1989, c. 253); 58.1-3650.335. London House, Inc., City of Portsmouth (1989, c. 253); 58.1-3650.336. Child and Family Service of Southwest Hampton Roads, Inc., City of Portsmouth (1989, c. 253); 58.1-3650.337. Richmond Area High Blood Pressure Center, City of Richmond (1989, c. 253); 58.1-3650.338. Wise School of Dance, Inc., Town of Wise (1989, c. 253); 58.1-3650.339. Foodbank of Southeastern Virginia, Inc., City of Norfolk (1989, c. 253); 58.1-3650.340. Petersburg Foundation, City of Petersburg (1989, c. 253); 58.1-3650.341. Nickelsville Community Improvement and Development Company, Inc., Scott County (1989, c. 253); 58.1-3650.342. Clinch River Health Services, Inc., Scott County (1989, c. 253); 58.1-3650.343. Richmond Metropolitan Habitat for Humanity, Inc., City of Richmond (1989, c. 253); 58.1-3650.344. Christel Broadcasting, Inc., Henrico County (1989, c. 253); 58.1-3650.345. Freedom House, City of Richmond (1989, c. 253); 58.1-3650.346. Girls Club of Richmond, City of Richmond (1989, c. 253); 58.1-3650.347. Lynchburg Sheltered Industries, Inc., City of Lynchburg (1989, c. 253); 58.1-3650.348. Richmond Hill, Inc., City of Richmond (1989, c. 253); 58.1-3650.349. Black History Museum and Cultural Center of Virginia, Inc., City of Richmond (1989, c. 253); 58.1-3650.350. Richmond Goodwill Industries, Inc., City of Richmond (1989, c. 253); 58.1-3650.351. Hospice of Northern Virginia, Arlington County (1989, c. 253); 58.1-3650.352. National Hospital for Orthopaedics and Rehabilitation, Arlington County (1989, c. 253); 58.1-3650.353. Langley Nonprofit Housing Development Corporation, Fairfax County (1989, c. 742); 58.1-3650.354. Wesley Housing Development Corporation of Northern Virginia, Fairfax County (1989, c. 742); 58.1-3650.355. Accessible Apartments of Newport News, Inc., City of Newport News (1989, c. 742); 58.1-3650.356. Historic Farmville, Inc., Town of Farmville or in Prince Edward County (1989, c. 742 ; 1990, c. 141); 58.1-3650.357. Wise School of Dance, Inc., Wise County (1990, c. 128); 58.1-3650.358. Virginia Beach Ecumenical Housing, Inc., City of Virginia Beach (1990, cc. 129 , 533); 58.1-3650.359. Bellevue, Inc., City of Danville (1990, c. 130); 58.1-3650.360. Memorial Properties, Inc., City of Danville (1990, c. 131

); 58.1-3650.361. Roman Eagle Properties, Inc., City of Danville (1990, c. 132); 58.1-3650.362. Brethren Housing Corporation, City of Manassas (1990, c. 133); 58.1-3650.363. Westover Hills Community Center, Inc., City of Danville (1990, c. 134); 58.1-3650.364. Mountain Empire Older Citizens, Inc., Wise County (1990, c. 135); 58.1-3650.365. Alternative House, Inc., Fairfax County (1990, c. 136); 58.1-3650.366. Hartwood Place, Inc., Fairfax County (1990, c. 136); 58.1-3650.367. Richmond Discoveries, Inc., Henrico County (1990, c. 137); 58.1-3650.368. Community Memorial Hospital, Mecklenburg County (1990, c. 138); 58.1-3650.369. MARC of Virginia, Inc., Mecklenburg County (1990, c. 139); 58.1-3650.370. Jewish Family Services, Inc., Henrico County (1990, c. 140); 58.1-3650.371. Stafford United Methodist Housing Development Corporation, Stafford County (1990, c. 142); 58.1-3650.372. Burwell-Van Lennep Foundation, Clarke County (1990, c. 143); 58.1-3650.373. Watermen's Museum, Yorktown (1990, c. 144); 58.1-3650.374. Red Cloud Tribe #58 I.O.R.M., Poquoson (1990, c. 144); 58.1-3650.375. Richmond Lodge No. 45 of the Benevolent and Protective Order of Elks of the United States of America, Inc., Henrico County (1990, c. 145); 58.1-3650.376. Drug Action Center, Inc., James City County (1990, c. 147); 58.1-3650.377. Richmond Residential Services, Inc., City of Richmond (1990, c. 148); 58.1-3650.378. Military Retirees Club of Richmond, Virginia, Inc., City of Richmond (1990, c. 149); 58.1-3650.379. Parent-Child Development Center, Inc., King William County (1990, c. 150); 58.1-3650.380. Frederick United Methodist Housing Development Corporation, Frederick County (1990, c. 396); 58.1-3650.381. Cedar Creek Battlefield Foundation, Inc., Frederick County (1990, c. 396); 58.1-3650.382. Adult Day Care Center of Martinsville and Henry County, City of Martinsville (1990, c. 396); 58.1-3650.383. Patrick Henry Boys' Plantation, Inc., Bedford County (1990, cc. 400 , 649); 58.1-3650.384. City of Light Development Corporation, City of Winchester (1990, c. 405); 58.1-3650.385. Richmond Virginia Seminary, City of Richmond (1990, c. 407); 58.1-3650.386. Community Resource Network of Chesapeake, City of Chesapeake (1990, c. 407); 58.1-3650.387. Watermen's Museum, York County (1990, c. 526); 58.1-3650.388. Staunton Fine Arts Association, Inc., City of Staunton (1990, c. 527); 58.1-3650.389, Alternatives for Abused Adults, Inc., City of Staunton (1990, c. 528); 58.1-3650.390. Gabriel Homes Inc., Fairfax County (1990, c. 529); 58.1-3650.391. Northern Virginia Family Services, Inc., Fairfax County (1990, c. 530); 58.1-3650.392. Steamer Co. No. 5, The Fire History Museum, City of Richmond (1990, c. 532); 58.1-3650.393. Red Fez Club Inc., City of Galax (1990, c. 649); 58.1-3650.394. Virginia Mountain Housing, Inc., Giles and Montgomery Counties, Towns of Christiansburg or Pembroke (1990, cc. 847 , 923); 58.1-3650.395. The Association for the Preservation of Civil War Sites, Dinwiddie County (1991, c. 351); 58.1-3650.396. Dinwiddie Library Foundation, Dinwiddie County (1991, c. 351); 58.1-3650.397. King's Grant Retirement Community, Henry County (1991, c. 351); 58.1-3650.398. St. Joseph's Villa Housing Corp. II, Henrico County (1991, c. 351); 58.1-3650.399. Showtimers of Roanoke Valley, Inc., City of Roanoke (1991, c. 351); 58.1-3650.400. Loudoun Vocational Education Foundation, Inc., Loudoun County (1991, c. 351); 58.1-3650.401. The Virginia Beach Community Development Corporation, City of

Virginia Beach (1991, c. 351); 58.1-3650.402. Northern Virginia Family Service, Inc., City of Falls Church (1991, c. 351); 58.1-3650.403. Northern Virginia Association for Retarded Citizens, Inc., City of Falls Church (1991, c. 351); 58.1-3650.404. United Network for Organ Sharing, Chesterfield County (1991, c. 351); 58.1-3650.405. Amalgamated Clothing and Textile Workers' Retirees Club, Warren County (1991, c. 351); 58.1-3650.406. The Meadows Housing Corporation, Albemarle County (1991, c. 351); 58.1-3650.407. Christian Children's Fund, Inc., Henrico County (1991, c. 351); 58.1-3650.408. Smithfield Little Theater, Inc., Isle of Wight County (1991, c. 351); 58.1-3650.409. Suffolk Shelter for the Homeless, Inc., City of Suffolk (1991, c. 351); 58.1-3650.410. Concerned Black Men of Richmond, Inc., City of Richmond (1991, c. 351); 58.1-3650.411. Memorial Child Guidance Clinic, City of Richmond (1991, c. 351); 58.1-3650.412. The Rosie Grier Youth Shelter, City of Richmond (1991, c. 351); 58.1-3650.413. Housing Opportunities Made Equal, Inc., City of Richmond (1991, c. 351); 58.1-3650.414. Nat the Cat, Inc., City of Richmond (1991, c. 351); 58.1-3650.415. Roanoke Rebos, Inc., County of Roanoke (1991, c. 351); 58.1-3650.416. Total Action Against Poverty in the Roanoke Valley, Inc., County of Roanoke (1991, cc. 351 , 377); 58.1-3650.417. The Police Association of Prince William County, Prince William County (1991, c. 351); 58.1-3650.418. Light House Ministries, Inc., Accomack County (1991, c. 351); 58.1-3650.419. Hispanic Committee of Virginia, Inc., Fairfax County (1991, c. 351); 58.1-3650.420. Virginia Peninsula Council Domestic Violence, City of Hampton (1991, c. 351); 58.1-3650.421. Good Neighbor Village, Inc., Henrico County (1991, cc. 351 , 377); 58.1-3650.422. Appalachian Family Ministries, Inc, Wise County (1991, c. 351); 58.1-3650.423. Peaceful Harbor, Inc., City of Hampton (1991, c. 351); 58.1-3650.424. Shenandoah Valley Independent Living Center, City of Winchester (1991, c. 351); 58.1-3650.425. Chesterfield Alternatives, Inc., Chesterfield County (1991, c. 351); 58.1-3650.426. Hillsville Masonic Lodge Number 193 A.F. & A.M., Town of Hillsville in Carroll County (1991, c. 351); 58.1-3650.427. Reston Interfaith, Inc., Fairfax County (1991, c. 351); 58.1-3650.428. Literacy Council of Metropolitan Richmond, Inc., City of Richmond (1991, c. 351); 58.1-3650.429. Save Our Schools Foundation, Inc., Hanover County (1991, c. 351); 58.1-3650.430. Foundation of the ARC of Northern Virginia, Prince William County (1991, c. 377); 58.1-3650.431. ECHO, Loudoun County (1991, c. 377); 58.1-3650.432. Citizens Against Family Violence, City of Martinsville (1991, c. 377); 58.1-3650.433. Richmond Community Senior Center, Inc., Henrico County (1991, c. 377); 58.1-3650.434. Bridgewater Home, Inc., Town of Bridgewater (1991, c. 377); 58.1-3650.435. Portsmouth Area Resources Coalition, Inc., City of Portsmouth (1991, c. 377); 58.1-3650.436. Galax Community Apartments Corporation, City of Galax (1991, c. 377); 58.1-3650.437. Wytheville Community Apartments Corporation, Town of Wytheville (1991, c. 377); 58.1-3650.438. Association for the Preservation of Civil War Sites, Inc., Spotsylvania County (1991, c. 377); 58.1-3650.439. Petersburg Community Development Corporation, City of Petersburg (1991, c. 377); 58.1-3650.440. Greater Washington Jewish Community Foundation of Virginia, Inc., Fairfax County (1991, c. 377); 58.1-3650.441. Virginia Beach Christian Outreach Group, Inc., City of Virginia

Beach (1991, c. 377); 58.1-3650.442. American Lung Association, City of Richmond (1991, c. 377); 58.1-3650.443. The Virginia Beach Foundation, City of Virginia Beach (1991, c. 377); 58.1-3650.444. Fine Arts Museum of Southern Virginia, Town of Chase (1992, c.305); 58.1-3650.445. LCCA Company, Inc., Brunswick County (1992, c. 305); 58.1-3650.446. Richmond Lakeside Lodge No. 1714, Loyal Order of Moose, Inc., Henrico County (1992, c. 305); 58.1-3650.447. Youth Development Center, Inc., City of Winchester (1992, c. 305); 58.1-3650.448. Shelter for Abused Women, City of Winchester (1992, c. 305); 58.1-3650.449. Glass-Glen Burnie Foundation, City of Winchester (1992, c. 305); 58.1-3650.450. Preservation of Historic Winchester, Inc., City of Winchester (1992, c. 305); 58.1-3650.451. Northern Shenandoah Valley Association for Retarded Citizens, Frederick County (1992, c. 305); 58.1-3650.452. The Stone House Foundation, Frederick County (1992, c. 305); 58.1-3650.453. Services to Abused Families, Inc., Culpeper County (1992, c. 305); 58.1-3650.454. Culpeper Community Development Corporation, Inc., Culpeper County (1992, c. 305); 58.1-3650.455. Greater Annandale Recreation Center, Inc., Fairfax County (1992, c. 305); 58.1-3650.456. Rosehill Neighborhood, Inc., Western County (1992, c. 305); 58.1-3650.457. Thunderbird Research Corporation, Warren County (1992, c. 305); 58.1-3650.458. Chesapeake RHF Housing, Inc., City of Chesapeake (1992, c. 305); 58.1-3650.459. Save Our School Foundation, Inc., Hanover County (1992, c. 305); 58.1-3650.460. Roanoke Valley Council of Community Services, Inc., City of Roanoke (1992, c. 305); 58.1-3650.461. Buckingham County Public Library, Buckingham County (1992, c. 305); 58.1-3650.462. Old Church Gallery, Floyd County (1992, c. 305); 58.1-3650.463. Gateway Homes of Greater Richmond, Inc., Chesterfield County (1992, c. 305); 58.1-3650.464. Gateway Farms, Inc., of Greater Richmond, Inc., Chesterfield County (1992, c. 305); 58.1-3650.465. Youth With a Mission, City of Richmond (1992, c. 305); 58.1-3650.466. The United Way of Richmond, City of Richmond (1992, c. 305); 58.1-3650.467. Historic Richmond Theatre Foundation, City of Richmond (1992, c. 305); 58.1-3650.468. Bolling Haxall House Foundation, City of Richmond (1992, c. 305); 58.1-3650.469. Bainbridge Blackwell Family Counseling Services, Inc., City of Richmond (1992, c. 305); 58.1-3650.470. Tri-County Homes, Inc., Carroll County (1992, c. 305); 58.1-3650.471. Rob Lee Family Park, Henry County (1992, c. 305); 58.1-3650.472. Cross-Over Ministry, Inc., City of Richmond (1992, c. 305); 58.1-3650.473. Samaritan Helping Hands Home, City of Emporia (1992, c. 305); 58.1-3650.474. Y's Men's Club of Galax, Virginia, Inc., City of Galax (1992, c. 305); 58.1-3650.475. Cockade City Lodge #16, Fraternal Order of Police, Inc., City of Petersburg (1992, c. 305); 58.1-3650.476. Friends of the Rappahannock, Inc., Stafford County (1992, c. 305); 58.1-3650.477. Robert Pierre Johnson Housing Development Corporation, Fairfax County (1992, c. 305); 58.1-3650.478. Fluvanna County Historical Society, Fluvanna County (1992, c. 305); 58.1-3650.479. Family Resource Center, Inc., Town of Wytheville (1992, c. 442); 58.1-3650.480. Altavista Sheltered Workshop, Inc., Town of Altavista (1992, c. 442); 58.1-3650.481. Client Centered Legal Services of Southwest Virginia, Inc., Town of Cartlewood (1992, c. 442); 58.1-3650.482. Tidewater Child Care Association, Inc., City of Portsmouth (1992, c. 442); 58.1-

3650.483. Carroll County Historical Society, Inc., Carroll County (1992, c. 442); 58.1-3650.484. Tr-Area Health Clinic, Inc., Carroll County (1992, c. 442); 58.1-3650.485. Mount Carmel Bus Company, City of Newport News (1992, c. 511); 58.1-3650.486. Harrisonburg-Rockingham Association for Retarded Children, Inc., City of Harrisonburg (1992, c. 511); 58.1-3650.487. Mercy House, Inc., City of Harrisonburg (1992, c. 511); 58.1-3650.488. Diocesan Missionary Society of Virginia, City of Harrisonburg (1992, c. 511); 58.1-3650.489. Sunnyside Presbyterian Retirement Community, Rockingham County (1992, c. 511); 58.1-3650.490. Eno Transportation Foundation, Inc., Loudoun County (1992, c. 511); 58.1-3650.491. Boissevain Coal Miners Memorial Museum, Inc. (a.k.a. Boissevain Coal Minders Memorial Museum and Park, Inc.), Boissevain (1992, c. 511); 58.1-3650.492. Save Our School Foundation, Inc., Hanover County (1992, c. 511); 58.1-3650.493. Bristol-Goodson Historical Preservationists, Inc., City of Bristol (1992, c. 511); 58.1-3650.494. Chesapeake RHF Housing, Inc., City of Chesapeake (1992, c. 511); 58.1-3650.495. Blue Mountain School, Floyd County (1992, c. 511); 58.1-3650.496. Recording Service for Visually Handicapped, Inc., City of Falls Church (1992, c. 511); 58.1-3650.497. Northern Virginia Youth Symphony Association, Fairfax County (1992, c. 511); 58.1-3650.498. Triple-R Holding Corporation, City of Chesapeake (1992, c. 511); 58.1-3650.499. Early Works, Inc., City of Chesapeake (1992, c. 511); 58.1-3650.500. Bridgewater Home, Inc., Rockingham County (1992, c. 511); 58.1-3650.501. MWH Medicorp, Mary Washington Hospital, Inc., Mary Washington Hospital Foundation, Inc., Medicorp Health Services, Inc., and Medicorp Properties, Inc., City of Fredericksburg (1992, c. 511); 58.1-3650.502. Rappahannock Refuge, Inc., City of Fredericksburg (1992, c. 511); 58.1-3650.503. Washington Regional Transplant Consortium, Fairfax County (1993, c. 309); 58.1-3650.504. Bethel Way Adult Center, Pittsylvania County (1993, cc. 309 , 821); 58.1-3650.505. The Homeless Haven, Inc., t/a The Haven Family Assistance Center, City of Norfolk (1993, cc. 309 , 821); 58.1-3650.506. Winchester Chapter of The Izaak Walton League of America, Frederick County (1993, cc. 309 , 821); 58.1-3650.507. Kenmore Association, Inc., City of Fredericksburg [George Washington's Fredericksburg Foundation] (1993, c. 309); 58.1-3650.508. Second Saint Alban's Housing Corporation, Fairfax County (1993, c. 309); 58.1-3650.509. Christian Relief Services of Virginia, Inc., Fairfax County (1993, c. 309); 58.1-3650.510. Fredericksburg-Rappahannock Chapter of The Izaak Walton League of America, Spotsylvania County (1993, cc. 309 , 821); 58.1-3650.511. Asbury Centers, Inc., Town of Wytheville (1993, c. 309); 58.1-3650.512. George Mason University Educational Foundation, Inc., City and County of Fairfax (1993, cc. 309 , 821); 58.1-3650.513. Marine Spill Response Corporation, City of Virginia Beach (1993, c. 309); 58.1-3650.514. Pathway Options, Inc., Fairfax County (1993, c. 309); 58.1-3650.515. Sugar Plum, Inc., City of Virginia Beach (1993, c. 309); 58.1-3650.516. Chickahominy Indian Tribe, Inc., Charles City County (1993, c. 309); 58.1-3650.517. Mountain Manor Homes, City of Roanoke (1993, c. 309); 58.1-3650.518. Tazewell Youth Football, Inc., Tazewell County (1993, c. 309); 58.1-3650.519. Richlands Athletic League, Inc., Tazewell County (1993, c. 309); 58.1-3650.520. Tazewell Little League Baseball, Inc., Tazewell County (1993, c. 309);

58.1-3650.521. Mennowood Communities, Inc., City of Newport News (1993, c. 821);
58.1-3650.522. Fairfax County Housing and Community Development Corporation,
Fairfax County (1993, c. 821); 58.1-3650.523. Tuckahoe Lodge No. 1163, Loyal Order
of Moose, Henrico County (1993, c. 821); 58.1-3650.524. Orthopaedic Research of
Virginia, Henrico County (1993, c. 821); 58.1-3650.525. Henrico County Education
Foundation, Incorporated, Henrico County (1993, c. 821); 58.1-3650.526. Sunny
Fountain Lodge #1897, Grand United Order of Odd Fellows, Culpeper County (1993, c.
821); 58.1-3650.527. Our Lady of Peace, Albemarle County (1993, c. 821); 58.1-
3650.528. Paramount Theatre and Cultural Center, Inc., City of Charlottesville (1993, c.
821); 58.1-3650.529. Fauquier Temporary Family Shelter, Inc., Fauquier County (
1993, c. 821); 58.1-3650.530. Route One Corridor Housing, Inc., Fairfax County (1993,
c. 821); 58.1-3650.531. Leviticus Project Association, Inc., Chesterfield County (1993,
c. 821); 58.1-3650.532. Chesterfield Alternative Properties, Chesterfield County (1993,
c. 821); 58.1-3650.533. Memorial Child Guidance Clinic, Henrico County (1993, c. 821
); 58.1-3650.534. Association for the Preservation of Civil War Sites, Inc., City of
Fredericksburg (1993, c. 821); 58.1-3650.535. Gloucester Women's Club, County of
Gloucester (1993, c. 821); 58.1-3650.536. Upper Mattaponi Indian Tribe, King William
County (1993, c. 821); 58.1-3650.537. Dale City Masonic Association, Inc., Prince
William County (1993, c. 821); 58.1-3650.538. Varina Masonic Lodge No. 272, A.F. &
A.M., Henrico County (1993, c. 821); 58.1-3650.539. Appalachian Traditions, Inc.,
Wise County (1993, c. 821); 58.1-3650.540. Head Injury Services Partnership, Inc.,
Fairfax County (1993, c. 821); 58.1-3650.541. Association for Retarded Citizens of the
Peninsula, Inc., City of Newport News (1993, c. 821); 58.1-3650.542. Petersburg Area
Art League, City of Petersburg (1993, c. 821); 58.1-3650.543. Asbury Centers, Inc.,
Wythe County (1993, c. 821); 58.1-3650.544. The Izaak Walton League of America,
Inc., Park-Alexandria Chapter, Stafford County (1993, c. 821); 58.1-3650.545.
Lincolnia Park Recreational Club, Inc., Fairfax County (1993, c. 821); 58.1-3650.546.
Pembroke Manor Recreation, Inc., City of Virginia Beach (1993, c. 821); 58.1-
3650.547. Pine Ridge Civic League, Inc., City of Virginia Beach (1993, c. 821). 58.1-
3650.548. Holland Meadows Swim & Racquet Club, Ltd., City of Virginia Beach (1993,
c. 821); 58.1-3650.549. Club Brittany, Inc., City of Virginia Beach (1993, c. 821); 58.1-
3650.550. Pembroke Meadows Civic League, Inc., City of Virginia Beach (1993, c. 821
); 58.1-3650.551. Birdneck Point Community League, Inc., City of Virginia Beach (1993,
c. 821); 58.1-3650.552. Bay Island Yacht Club, City of Virginia Beach (1993, c. 821);
58.1-3650.553. North Alanton Civic League, Inc., City of Virginia Beach (1993, c. 821);
58.1-3650.554. Larkspur Civic League, Ltd., City of Virginia Beach (1993, c. 821);
58.1-3650.555. Larkspur Swim & Racquet Club, Ltd., City of Virginia Beach (1993, c.
821); 58.1-3650.556. Christian Charities, Inc., City of Richmond (1993, c. 821); 58.1-
3650.557. Minority Youth Appreciation Society, Inc., Learning Center, City of Richmond
(1993, c. 821); 58.1-3650.558. ElderHomes Corporation, City of Richmond (1993, c.
821); 58.1-3650.559. The Junior League of Richmond, City of Richmond (1993, c. 821
); 58.1-3650.560. Richmond Area High Blood Pressure Center, City of Richmond (
1993, c. 821); 58.1-3650.561. ShenanArts, Augusta County (1993, c. 821); 58.1-

3650.562. Council on Alcoholism, Lord Fairfax Community, Inc., City of Winchester (1993, c. 821); 58.1-3650.563. The Association for the Preservation of Civil War Sites, Inc., Shenandoah County (1993, c. 821); 58.1-3650.564. Colonial Community Services, Inc., York County (1993, c. 821); 58.1-3650.565. Windy Hill Foundation, Loudoun County (1994, cc. 173 , 380); 58.1-3650.566. Shenandoah County (1994, c. 173); 58.1-3650.567. Frederick County (1994, cc. 173 , 380); 58.1-3650.568. Northwestern Workshop, Inc., Frederick County (1994, cc. 173 , 380); 58.1-3650.569. Monticello Area Community Action Agency, Charlottesville (1994, c. 173); 58.1-3650.570. Parklawn Recreation Association, Inc., Fairfax County (1994, c. 173); 58.1-3650.571. Safehaven, Inc., City of Newport News (1994, c. 173); 58.1-3650.572. New River Community Sentencing, Inc., Montgomery County (1994, c. 173); 58.1-3650.573. Great Bridge Baseball, Inc., City of Chesapeake (1994, cc. 173 , 380); 58.1-3650.574. Portsmouth Veterans Home, Inc., City of Portsmouth (1994, cc. 173 , 380); 58.1-3650.575. Hopewell Preservation, Inc., City of Hopewell (1994, cc. 173 , 380); 58.1-3650.576. OASIS Commission on Social Ministry of Portsmouth and Chesapeake, City of Portsmouth (1994, cc. 173 , 380); 58.1-3650.577. New Life Center, Inc., City of Winchester (1994, c. 173); 58.1-3650.578. Retirees Club ACTWU, Local 371T, and Fraternal Order of Police, Warren County (1994, c. 380); 58.1-3650.579. Greenville County Historical Society, City of Emporia (1994, c. 380); 58.1-3650.580. Blue Ridge Christian Home, Inc., Fauquier County (1994, c. 380); 58.1-3650.581. Hayfield Farm Swim Club, Inc., Fairfax County (1994, c. 380); 58.1-3650.582. People Assisting the Homeless, Inc., City of Richmond (1994, c. 380); 58.1-3650.583. Guest House III, Inc., City of Richmond (1994, c. 380); 58.1-3650.584. Guest House IV, Inc., City of Richmond (1994, c. 380); 58.1-3650.585. Council for America's First Freedom, City of Richmond (1994, c. 380); 58.1-3650.586. George Washington Boyhood Home Foundation, Stafford County (1994, c. 380); 58.1-3650.587. Leeland Road Group Home, Inc., Stafford County (1994, c. 380); 58.1-3650.588., Powhatan Masonic Temple, Powhatan County (1994, c. 380); 58.1-3650.589. West Mathews Community League, Mathews County (1994, c. 380); 58.1-3650.590. Stonewall Estates Group Home, Inc., Spotsylvania County (1994, c. 380); 58.1-3650.591. Petersburg Economic Action Corporation, Petersburg (1994, c. 380); 58.1-3650.592. Little Neck Swim & Racquet Club, Inc., City of Virginia Beach (1994, c. 380); 58.1-3650.593. Bland County Historical Society, Bland County (1994, c. 380); 58.1-3650.594. Disabled American Veterans Galax Chapter # 37, Inc., Carroll County (1994, c. 380); 58.1-3650.595. 1908 Courthouse Foundation, Grayson County and Town of Independence (1994, c. 380); 58.1-3650.596. The Virginia Home for Boys, City of Richmond (1994, c. 380); 58.1-3650.597. Council of United Filipino Organizations of Tidewater, Inc., City of Virginia Beach (1994, c. 380); 58.1-3650.598. Big Caney Water Corporation, Dickenson County (1994, c. 380); 58.1-3650.599. New River Valley Habitat for Humanity, Inc., Pulaski County (1994, c. 380); 58.1-3650.600. Lewis Ginter Botanical Garden, Inc., Henrico County (1994, c. 380); 58.1-3650.601. Augusta Hospital Corporation, Augusta County (1994, c. 380); 58.1-3650.602. Diamond Springs/Gardenwood Park Civic League, Inc., City of Virginia Beach (1994, c. 380); 58.1-3650.603. Community

Alternatives, Inc., City of Virginia Beach (1994, c. 380); 58.1-3650.604. Community Alternatives Management Group, Inc., City of Virginia Beach (1994, c. 380); 58.1-3650.605. Rappahannock United Way, Inc., Spotsylvania County (1994, c. 380); 58.1-3650.606. Prison Fellowship Ministries, Fairfax County (1994, c. 380); 58.1-3650.607. Carriage Museum of America, Inc., Loudoun County (1994, c. 380); 58.1-3650.608. Arlington-Fairfax Chapter, Inc., of the Izaak Walton League of America, Fairfax County (1994, c. 380); 58.1-3650.609. Association for the Preservation of Civil War Sites, Inc., Rockingham County (1994, c. 380); 58.1-3650.610. Compass and Anchor Club, Loudoun County (1995, c. 606); 58.1-3650.611. Wayside Foundation for the Arts, Inc., Frederick County (1995, cc. 606 , 618); 58.1-3650.612. Fairfax County Symphony Orchestra, Inc., Fairfax County (1995, cc. 606 , 618); 58.1-3650.613. Bethany House of Northern Virginia, Inc., Fairfax County (1995, c. 606); 58.1-3650.614. Fauquier Habitat for Humanity, Inc., Fauquier County (1995, cc. 606 , 618); 58.1-3650.615. Park West Lions Club, Prince William County (1995, c. 606); 58.1-3650.616. Manassas Elks Lodge #2512, Prince William County (1995, c. 606); 58.1-3650.617. Guildfield Housing Development Corporation, Pittsylvania County (1995, c. 606); 58.1-3650.618. Girls Incorporated, Center for Youth of Southwest Hampton Roads, City of Portsmouth (1995, cc. 606 , 618); 58.1-3650.619. Peninsula Habitat for Humanity, Inc., City of Newport News (1995, c. 606); 58.1-3650.620. Al-Anon Family Group Headquarters, Inc., City of Virginia Beach (1995, c. 606); 58.1-3650.621. Elks National Home, City of Bedford (1995, c. 618); 58.1-3650.622. Fredericksburg Food Relief Clearinghouse, Inc., City of Fredericksburg (1995, c. 618); 58.1-3650.623. Hughes Memorial Home Trust, Pittsylvania County (1995, c. 618); 58.1-3650.624. Hartwood Foundation, Inc., Fairfax County (1995, c. 618); 58.1-3650.625. Warren Co. Habitat for Humanity, Inc., Warren County (1995, c. 618); 58.1-3650.626. Rappahannock County Citizen's League, County of Rappahannock (1995, c. 618); 58.1-3650.627. House of Care of Southwest Virginia, Inc., City of Roanoke (1995, c. 618); 58.1-3650.628. Securing Emergency Resources through Voluntary Efforts, Inc. (SERVE), City of Manassas (1995, c. 618); 58.1-3650.629. The Woman's Club of King & Queen County, King & Queen County (1995, c. 618); 58.1-3650.630. The Upper King William Senior Citizens Association, Inc., King William County (1995, c. 618); 58.1-3650.631. Arlington Lodge #58, Free and Accepted Masons, Prince Hall Affiliation, Arlington County (1995, c. 618); 58.1-3650.632. Food Bank of the Virginia Peninsula, City of Newport News (1995, c. 618); 58.1-3650.633. Share-A-Homes of the Virginia Peninsula, Inc., City of Newport News (1995, c. 618); 58.1-3650.634. Warren County Workshop, Inc., Warren County (1995, c. 618); 58.1-3650.635. Prestonwood Properties, Inc., Chesterfield County (1995, c. 618); 58.1-3650.636. Ridge Run Terrace Properties, Inc., Chesterfield County (1995, c. 618); 58.1-3650.637. Alternative Community Properties, Inc., Chesterfield County (1995, c. 618); 58.1-3650.638. Childhood Language Center, City of Richmond (1995, c. 618); 58.1-3650.639. Athletes for Jesus, City of Richmond (1995, c. 618); 58.1-3650.640. Garfield Childs Memorial Fund, City of Richmond (1995, c. 618); 58.1-3650.641. Richmond Community Action Program, Inc., City of Richmond (1995, c. 618); 58.1-3650.642.

Children, Incorporated, City of Richmond (1995, c. 618); 58.1-3650.643. Virginia Congress of Parents & Teachers, City of Richmond (1995, c. 618); 58.1-3650.644. Sergeant Santa of Richmond, Inc., City of Richmond (1995, c. 618); 58.1-3650.645. Eastern Shore Foodbank, Accomack County (1995, c. 618); 58.1-3650.646. Eastern Shore Rural Health System, Inc., Accomack County (1995, c. 618); 58.1-3650.647. Share-A-Homes of the Virginia Peninsula, Inc., City of Hampton (1995, c. 618); 58.1-3650.648. Association of Retarded Citizens of the Peninsula, Inc., City of Newport News (1995, c. 618); 58.1-3650.649. Woodley Recreation Association, Inc., Fairfax County (1995, c. 618). 58.1-3650.650. Rapidan Habitat for Humanity, Inc., Orange County (1996, cc. 602 , 751); 58.1-3650.651. Our Lady of Hope Health Center, Inc., Henrico County (1996, c. 602); 58.1-3650.652. Family Life Services of Southern Virginia, Inc., City of Danville (1996, cc. 602 , 751); 58.1-3650.653. Appalachian Educational Communications Corporation, City of Bristol (1996, c. 602); 58.1-3650.654. Mid-Atlantic Teen Challenge, Inc., City of Newport News (1996, cc. 602 , 751); 58.1-3650.655. Virginia Peninsula Shelter for Abused Children, Inc., t/a Safehaven, City of Newport News (1996, c. 602); 58.1-3650.656. Triad Foundation, Inc., City of Newport News (1996, c. 602); 58.1-3650.657. Jefferson Area Board for the Aging, Inc., County of Albemarle (1996, c. 602); 58.1-3650.658. Habitat for Humanity in the Roanoke Valley, Inc., City of Roanoke (1996, cc. 602 , 751); 58.1-3650.659. Crisis Pregnancy Center of Roanoke Valley, Inc., City of Roanoke (1996, cc. 602 , 751); 58.1-3650.660. Richmond Metropolitan Habitat for Humanity, Inc., Henrico County (1996, c. 602); 58.1-3650.661. St. Chivas Corporation, County of Tazewell (1996, c. 602); 58.1-3650.662. Pathway Visions, Inc., City of Fairfax (1996, c. 602); 58.1-3650.663. Louisa County Library Foundation, Louisa County (1996, cc. 602 , 751); 58.1-3650.664. George C. Marshall Home Preservation Fund, Inc., Town of Leesburg (1996, c. 602); 58.1-3650.665. George C. Marshall Home Preservation Fund, Inc., Loudoun County (1996, c. 602); 58.1-3650.666. Shenandoah Valley Community Residences, Inc., Frederick County (1996, c. 751); 58.1-3650.667. Special Love, Inc., Frederick County (1996, c. 751); 58.1-3650.668. Cedarwoods Residential, Inc., Powhatan County (1996, c. 751); 58.1-3650.669. Windmore Foundation of the Arts, Culpeper County (1996, c. 751); 58.1-3650.670. Purcellville Preservation Association, Loudoun County (1996, c. 751); 58.1-3650.671. Save the Railroad Station, Inc., Fauquier County (1996, c. 751); 58.1-3650.672. Serve, Inc., Stafford County (1996, c. 751); 58.1-3650.673. Family and Child Services of Washington, D.C., Inc., Fauquier County (1996, c. 751); 58.1-3650.674. Bruton Park Home, Inc., City of Newport News (1996, c. 751); 58.1-3650.675. Colony Pines Residents' Association, Inc., City of Newport News (1996, c. 751); 58.1-3650.676. The Menokin Foundation, Inc., Richmond County (1996, c. 751); 58.1-3650.677. Serenity House substance Abuse Recovery Program, Inc., Newport News (1996, c. 751); 58.1-3650.678. Saddler Home, Inc., City of Newport News (1996, c. 751); 58.1-3650.679. Chase City Community Services, Inc. (1996, c. 751); 58.1-3650.680. Loudoun Hospital Center, Loudoun County (1996, c. 751); 58.1-3650.681. Richmond Metropolitan Habitat for Humanity, Inc., Chesterfield County (1996, c. 751); 58.1-3650.682. Pamplin Foundation, County of Dinwiddie (1996, c. 751

); 58.1-3650.683. Wayside Museum of American History and Arts, Frederick County (1996, c. 751); 58.1-3650.684. Culpeper Cavalry Museum, Inc., County of Culpeper (1996, c. 751); 58.1-3650.685. Birdsong Trust Fund, City of Suffolk (1996, c. 751); 58.1-3650.686. Wesley Agape House, Inc., Fairfax County (1996, c. 751); 58.1-3650.687. Kent Gardens Recreational Club, Inc., Fairfax County (1996, c. 751); 58.1-3650.688. Iverson Properties, Inc., Chesterfield County (1996, c. 751); 58.1-3650.689. Terjo Properties, Inc., Chesterfield County (1996, c. 751); 58.1-3650.690. Winters Hill Properties, Inc., Chesterfield County (1996, c. 751); 58.1-3650.691. Cape Charles Historical Society, Inc., Northampton County (1996, c. 751); 58.1-3650.692. Oxbow Human Services Consortium, Inc., Wise County (1996, c. 751); 58.1-3650.693. John Paul I Knights of Columbus, Prince William County (1996, c. 751); 58.1-3650.694. E-TRON Systems, Inc. doing business as Wildflour Breadmill, City of Fairfax (1996, c. 751); 58.1-3650.695. Virginia United Methodist Homes, Inc., Henrico County (1997, c. 303); 58.1-3650.696. E-TRON Systems, Inc., County of Fairfax (1997, c. 303); 58.1-3650.697. Izaak Walton League, Montgomery County (1997, c. 303); 58.1-3650.698. Goochland County Historical Society, Goochland County (1997, cc. 303 , 373); 58.1-3650.699. The Potomac Conservancy, Fairfax County (1997, cc. 303 , 373); 58.1-3650.700. Mosby Woods Recreation Association, Inc., City of Fairfax (1997, c. 303); 58.1-3650.701. Country Club Hills Recreation Corporation, City of Fairfax (1997, c. 303); 58.1-3650.702. Fairfax Swimming Pool, Inc., City of Fairfax (1997, c. 303); 58.1-3650.703. The Prince William Chapter of the Izaak Walton League of America, Prince William County (1997, cc. 303 , 373); 58.1-3650.704. Sedalia Center, Inc., Bedford County (1997, cc. 303 , 373); 58.1-3650.705. The Junior League of Hampton Roads, Inc., City of Newport News (1997, c. 303); 58.1-3650.706. The Rosser Family Foundation, City of Hampton (1997, cc. 303 , 373); 58.1-3650.707. The Foundation for Senior Independence, Chesterfield County (1997, c. 303); 58.1-3650.708. The United Rappahannock Tribe, Inc., King and Queen County (1997, cc. 303 , 373); 58.1-3650.709. Mathews Youth Center, Inc., Mathews County (1997, c. 303); 58.1-3650.710. Mathews County Woman's Club and Mathews County Junior Woman's Club, Mathews County (1997, c. 303); 58.1-3650.711. The National Wildlife Federation, Frederick County (1997, cc. 303 , 373); 58.1-3650.712. Shenandoah Valley Community Residences, Inc., City of Winchester (1997, cc. 303 , 373); 58.1-3650.713. Fairfax County Police Association, Inc., Fairfax County (1997, c. 303); 58.1-3650.714. Resources for Independence of Virginia, Inc., Fairfax County (1997, c. 303); 58.1-3650.715. Preston Community Center, Henry County (1997, c. 303); 58.1-3650.716. J.E.B. Stuart Birthplace Preservation Trust, Inc., Patrick County (1997, c. 303); 58.1-3650.717. Hartwood Terrace, Inc., Fairfax County (1997, cc. 303 , 373); 58.1-3650.718. Tacoma School Community Center, Inc., Wise County (1997, c. 303); 58.1-3650.719. The Naval Submarine League, Fairfax County (1997, c. 303); 58.1-3650.720. AMVETS-Post #40, City of Roanoke (1997, c. 373); 58.1-3650.721. Northwest Recreation Club, Inc., City of Roanoke (1997, c. 373); 58.1-4650.722. Montgomery County Community Shelter, Town of Christiansburg (1997, c. 373); 58.1-3650.723. The Wildlife Center of Virginia and the Wildlife Center of Virginia Foundation,

City of Waynesboro (1997, c. 373); 58.1-3650.724. Sunnyside Presbyterian Home, City of Waynesboro (1997, c. 373); 58.1-3650.725. Public Broadcasting Service, Fairfax County (1997, c. 373); 58.1-3650.726. Stafford County Vocational Education Foundation, Inc., Stafford County (1997, c. 373); 58.1-3650.727. Falls Church Housing Corporation, City of Falls Church (1997, c. 373); 58.1-3650.728. Montross Moose Lodge, Number 2333, Loyal Order of the Moose, Inc., Westmoreland County (1997, c. 373); 58.1-3650.729. Mountain Shelter, Inc., Town of Wytheville (1997, c. 373); 58.1-3650.730. Blackwater Creeds Foundation, City of Virginia Beach (1997, c. 373); 58.1-3650.731. Edsall Park Swim Club, Inc., Fairfax County (1997, c. 373); 58.1-3650.732. Virginia Museum of Transportation, Inc., City of Roanoke (1997, c. 373); 58.1-3650.733. Stepping Stones, Inc., City of Martinsville (1997, c. 373); 58.1-3650.734. The Henricus Foundation, County of Chesterfield (1997, c. 373); 58.1-3650.735. Chesterfield Alternatives, Inc., Chesterfield County (1997, c. 373); 58.1-3650.736. Kenmore Association, Inc., Stafford County [George Washington's Fredericksburg Foundation] (1997, c. 373); 58.1-3650.737. International Seamen's Friend House of the Lower Virginia Peninsula, City of Newport News (1997, c. 373); 58.1-3650.738. Roman Eagle Memorial Home, Inc., City of Danville (1997, c. 373); 58.1-3650.739. Hanging Rock Battlefield and Railway Preservation Foundation, City of Salem and County of Roanoke (1997, c. 373); 58.1-3650.740. Little River Glen Limited Partnership, Fairfax County (1997, c. 373); 58.1-3650.741. Ronald McDonald House Charities of Greater Washington, Inc., Fairfax County (1997, c. 373); 58.1-3650.742. Friends of the Homeless, Inc., City of Newport News (1997, c. 373); 58.1-3650.743. Office of Human Affairs, Inc., City of Newport News (1997, c. 373); 58.1-3650.744. Mothers, Inc., City of Virginia Beach (1997, c. 373); 58.1-3650.745. Hampton Ecumenical Lodgings and Provisions, Inc., City of Hampton (1997, c. 373); 58.1-3650.746. Food for Others, Inc., Fairfax County (1997, c. 373); 58.1-3650.747. Remington Home, Inc., Fauquier County (1997, c. 373); 58.1-3650.748. Tidewater Jewish Foundation, Inc., City of Virginia Beach (1997, c. 373); 58.1-3650.749. The Samaritan House, Inc., Virginia Beach, Virginia (1998, c. 336); 58.1-3650.750. Good Shepherd Housing and Family Services, Inc., Fairfax County (1998, c. 343); 58.1-3650.751. Virginia Congress of Parents and Teachers, Henrico County (1998, cc. 343 , 646); 58.1-3650.752. Shen-Paco Industries, Inc., Page County (1998, c. 343); 58.1-3650.753. Robert E. Rose Memorial Foundation, Inc., Frederick County (1998, cc. 343 , 646); 58.1-3650.754. Shalom Et Benedictus, Inc., Frederick County (1998, cc. 343 , 646); 58.1-3650.755. Zulekia Court Number 35, L.O.S.N.A., City of Chesapeake (1998, cc. 343 , 646); 58.1-3650.756. Riverfront Management Corp., City of Richmond (1998, c. 343); 58.1-3650.757. Sophia House, Inc., Louisa County (1998, cc. 343 , 646); 58.1-3650.758. Hospice Support Care, Inc., City of Fredericksburg (1998, c. 343); 58.1-3650.759. Audubon Naturalist Society of the Central Atlantic States, Inc., Fairfax County (1998, c. 343); 58.1-3650.760. The Avenel Foundation, City of Bedford (1998, cc. 343 , 646); 58.1-3650.761. The National D-Day Memorial Foundation, City of Bedford (1998, cc. 343 , 646); 58.1-3650.762. The Williamsburg Land Conservancy, James City County (1998, cc. 343 , 646); 58.1-3650.763. Beth Sholom Home of

Eastern Virginia, City of Virginia Beach (1998, cc. 343 , 601); 58.1-3650.764. Lend-A-Paw Relief Organization, Fairfax County (1998, c. 343); 58.1-3650.765. The Jewish Foundation for Group Homes, Inc., Fairfax County (1998, cc. 343 , 646); 58.1-3650.766. Gainesville Ruritan Club, Prince William County (1998, c. 343); 58.1-3650.767. Northern Virginia Family Service, Prince William County (1998, c. 343); 58.1-3650.768. The Benevolent and Protective Order of Elks Lodge No. 875, Spotsylvania County (1998, c. 646); 58.1-3650.769. Our Lady of Perpetual Help Health Center, Inc., City of Virginia Beach (1998, c. 646); 58.1-3650.770. The Northern Neck Elks Lodge No. 2666 (1998, c. 646); 58.1-3650.771. Total Action Against Poverty in Roanoke Valley, City of Covington (1998, c. 646); 58.1-3650.772. The Highland County Medical Center, Inc., Highland County (1998, c. 646); 58.1-3650.773. The Marine Spill Response Corporation, Fairfax County (1998, c. 646); 58.1-3650.774. Virginia Association of Volunteer Rescue Squads, Inc., Goochland County (1998, c. 646); 58.1-3650.775. The Good Shepherd Alliance, Inc., Loudoun County (1998, c. 646); 58.1-3650.776. Jeremiah House, Inc., Loudoun County (1998, c. 646); 58.1-3650.777. Straight Street-Buckingham, Inc., Buckingham County (1998, c. 646); 58.1-3650.778. The Court House Players, Inc., Mathews County (1998, c. 646); 58.1-3650.779. Chesterfield Alternatives, Inc., Chesterfield County (1998, c. 646); 58.1-3650.780. The FFA-FHA Camp Association, Inc., and FFA-FHA/HERO Educational and Recreational Center, Isle of Wight County (1998, c. 646); 58.1-3650.781. Equine Rescue League Foundation, Loudoun County (1998, c. 646); 58.1-3650.782. Breakthrough, Inc., Loudoun County (1998, c. 646); 58.1-3650.783. Good Shepherd Housing Foundation, Prince William County (1998, c. 646); 58.1-3650.784. Eastern Prince William Sports Club, Prince William County (1998, c. 646); 58.1-3650.785. Lee Graham Corporation, Fairfax County (1998, c. 646); 58.1-3650.786. Long Branch Swim and Racquet Club, Inc., Fairfax County (1998, c. 646); 58.1-3650.787. Kings Ridge Swim Club, Inc., Fairfax County (1998, c. 646); 58.1-3650.788. Crossroads Shelter, Inc., Town of Wytheville (1998, c. 646); 58.1-3650.789. Delta Beta Lambda Building Foundation, Alpha Phi Alpha Fraternity, Inc., City of Hampton (1998, c. 646); 58.1-3650.790. Darvills Community Center, Dinwiddie County (1998, c. 646); 58.1-3650.791. Danville Regional Health System, City of Danville (1998, c. 646); 58.1-3650.792. The Community Theatre of the Virginia Peninsula, City of Newport News (1998, c. 646); 58.1-3650.793. The Rosewell Foundation, Inc., Gloucester County (1998, c. 646); 58.1-3650.794. The Roanoke Foundation for Downtown, Inc., City of Roanoke (1998, c. 646); 58.1-3650.795. Foodbank of Southeastern Virginia Inc., City of Norfolk (1998, c. 646); 58.1-3650.796. Roberta Webb Child Care Center, Inc., City of Harrisonburg (1998, c. 646); 58.1-3650.797. Belle Grove, Inc., Shenandoah County (1998, c. 646); 58.1-3650.798. Boykins Baptist Church, Southampton County (1998, c. 646); 58.1-3650.799. Newport News Link, Inc., City of Newport News (1998, c. 646); 58.1-3650.800. Yoder Preservation Trust, Inc., City of Neewport News (1998, c. 646); 58.1-3650.801. Kilmarnock Museum, Inc., Lancaster County (1998, c. 646); 58.1-3650.802. Lancaster/Northumberland Habitat for Humanity, Inc., Lancaster County (1998, c. 646); 58.1-3650.803. Northern Neck Alliance, Inc., Westmoreland County (

1998, c. 646). 58.1-3650.804. Property of CANDII, City of Hampton (1999, cc. 13 , 477); 58.1-3650.805. Property of Alliance for the Physically Disabled, Inc., Fairfax County (1999, c. 25); 58.1-3650.806. Property of Wintergreen Nature Foundation, Nelson County (1999, c. 26); 58.1-3650.807. Property of Newport News Green Foundation, Inc., City of Newport News (1999, c. 27 , 226); 58.1-3650.808. Property of American Roentgen Ray Society, Loudoun County (1999, c. 28); 58.1-3650.809. Property of Door of Hope, Loudoun County (1999, c. 28); 58.1-3650.810. Property of Regional Properties, Inc., Loudoun County (1999, c. 28); 58.1-3650.811. Property of Resources for Independence of Virginia, Inc., Loudoun County (1999, c. 28); 58.1-3650.812. Property of The Center for Pastoral Counseling for Virginia, Loudoun County (1999, c. 28); 58.1-3650.813. Property of Richmond Animal League, Chesterfield County (1999, c. 29); 58.1-3650.814. Property of the United Way of South Hampton Roads, City of Norfolk (1999, c. 31); 58.1-3650.815. Property of Chesterfield Alternatives, Inc., Chesterfield County (1999, c. 36); 58.1-3650.816. Property of Capital Area Community Food Bank, Inc., Fairfax County (1999, c. 134); 58.1-3650.817. Property of Vetshouse, Inc., City of Virginia Beach (1999, cc. 137 , 179); 58.1-3650.818. Property of Goodwin House, Inc., City of Alexandria (1999, c. 147); 58.1-3650.819. Property of Middlesex County Museum, Inc., County of Middlesex (1999, c. 173); 58.1-3650.820. Property of Judeo-Christian Outreach Center, Inc., City of Virginia Beach (1999, cc. 222 , 246); 58.1-3650.821. Property of Forest Youth Athletic Association, Bedford County (1999, cc. 223 , 237); 58.1-3650.822. Property of The Maupin-Sizemore Foundation, City of Bedford (1999, cc. 224 , 238); 58.1-3650.823. Property of Beach Health Clinic, Inc., City of Virginia Beach (1999, cc. 227 , 246); 58.1-3650.824. Property of Virginia Beach, "HOME," Inc., City of Virginia Beach (1999, cc. 243 , 246); 58.1-3650.825. Property of Odiero, Ltd., Montgomery County (1999, cc. 244 , 474); 58.1-3650.826. Property of the Highland Center, Inc., Highland County (1999, c. 245); 58.1-3650.827. Property of Larrymore Lawns Community Park Association, City of Norfolk (1999, cc. 247 , 478); 58.1-3650.828. Property of Point of Honor, Inc., City of Lynchburg (1999, cc. 264 , 270); 58.1-3650.829. Property of Blanks Memorial Foundation, Ltd., Halifax County (1999, c. 305); 58.1-3650.830. Property of the Central Virginia Education Telecommunication Corporation, Stafford County (1999, c. 340); 58.1-3650.831. Property of Somerset-Olde Creek Recreation Club, Inc., Fairfax County (1999, c. 468); 58.1-3650.832. Property of the Blue Ridge Housing Development Corp., City of Roanoke (1999, c. 517); 58.1-3650.833. Property of Isle of Wight-Smithfield-Windsor Chamber of Commerce, Isle of Wight County (1999, c. 522); 58.1-3650.834. Property of DeHart Botanical Gardens, Inc., Patrick County (1999, c. 524); 58.1-3650.835. Property of American Type Culture Collection, Prince William County (1999, c. 566); 58.1-3650.836. Property of Lakeview Swim Club, Inc., Fairfax County (1999, c. 566); 58.1-3650.837. Property of Rainbow Center 4-H Therapeutic Equestrian Program, Inc., Prince William County (1999, c. 566); 58.1-3650.838. Property of Meals on Wheels of Greater Richmond, Inc., County of Henrico (1999, cc. 616 , 621 , 657 , 660); 58.1-3650.839. Property of Francis Makemie Society, Accomack County (1999, c. 655); 58.1-3650.840. Property of Eastern Shore

of Virginia Habitat for Humanity, Inc., Northampton County (1999, c. 655); 58.1-3650.841. Property of Loudoun County Transportation Association, Loudoun County (1999, c. 28); 58.1-3650.842. Property of Central Valley Habitat for Humanity, Inc., Rockingham County (1999, c. 175); 58.1-3650.843. Property of Virginia Association of the Blind, Inc., City of Chesapeake (1999, c. 225); 58.1-3650.844. Property of Colonial Beach Moose Lodge # 1267, Westmoreland County (1999, c. 239); 58.1-3650.845. Property of the 121 Verona Corporation, Augusta County (1999, c. 240); 58.1-3650.846. Property of the Rainbow Center 4-H Therapeutic Equestrian Program, Inc., Prince William County (1999, c. 340); 58.1-3650.847. Property of Accomack County Nursing Home Commission, Inc., Accomack County (1999, c. 655); 58.1-3650.848. Property of Sunlight Lodge No. 1558, City of Hopewell (2000, c. 458); 58.1-3650.849. Property of Melrose/Rugby Neighborhood Forum, Inc., City of Roanoke (2000, c. 492); 58.1-3650.850. Property of Mountain Empire Regional Business Incubator, Inc., Scott County (2000, c. 492); 58.1-3650.851. Property of Community Fire Company, Inc., Northampton County (2000, c. 492); 58.1-3650.852. Property of Cape Charles Rescue Services, Inc., Northampton County (2000, c. 492); 58.1-3650.853. Property of Northampton Fire and Rescue, Inc., Northampton County (2000, c. 492); 58.1-3650.854. Property of the Rolling Hills Swim Club, Inc., Fairfax County (2000, c. 492); 58.1-3650.855. Property of Baycliff Civic League, Inc., City of Virginia Beach (2000, c. 492); 58.1-3650.856. Property of the Camelot Community Club, Inc., Fairfax County (2000, c. 492); 58.1-3650.857. Property of the Broyhill Crest Recreation, Inc., Fairfax County (2000, c. 492); 58.1-3650.858. Property of Needle's Eye Ministries, Inc., City of Richmond (cc. 458, 492); 58.1-3650.859. Property of the Kiwanis Foundation, Inc., Chesterfield County (2000, c. 492); 58.1-3650.860. Property of the League of Older Americans, Inc., City of Roanoke (2000, c. 492); 58.1-3650.861. Property of Valley Program for Aging Services, Inc., City of Harrisonburg, Augusta County, Highland County, Rockingham County (2000, c. 492); 58.1-3650.862. Property of Beth Sholom Assisted Living, Henrico County (2000, c. 492); 58.1-3650.863. Property of NRV Nursing Center, Inc., Montgomery County (2000, c. 492); 58.1-3650.864. Property of Springfield Swimming and Racquet Club, Fairfax County (2000, c. 492); 58.1-3650.865. Property of the Springfield, Virginia Youth Club, Inc., Fairfax County (2000, c. 492); 58.1-3650.866. Property of Community Arts Center Foundation, Inc., Halifax County (2000, c. 492); 58.1-3650.867. Property of Chesapeake Care, Inc., City of Chesapeake (2000, c. 492); 58.1-3650.868. Property of the Chesapeake Health Investment Program, City of Chesapeake (2000, c. 492); 58.1-3650.869. Property of the Wise County Historical Society, Inc., Wise County (2000, c. 492); 58.1-3650.870. Property of the Historical Society of the Pound, Inc., Wise County (2000, c. 492); 58.1-3650.871. Property of The Preservation of Historic Suffolk, Inc., City of Suffolk (2000, c. 492); 58.1-3650.872. Property of The Children's Center, City of Suffolk (2000, c. 492); 58.1-3650.873. Property of Reston Interfaith Housing Corporation, Inc., Fairfax County, Town of Herndon (2000, cc. 458 , 492); 58.1-3650.874. Property of Arts Enter Cape Charles, Inc., Northampton County (2000, c. 492); 58.1-3650.875. Property of Conservation, Inc., City of Hampton (2000, c. 492); 58.1-3650.876. Property of North

King Street Improvement Council, Inc., City of Hampton (2000, c. 492); 58.1-3650.877. Property of The Women's Center, Fairfax County and Town of Vienna (2000, cc. 458 , 492); 58.1-3650.878. Property of the Rivanna Conservation Society, Fluvanna County (2000, cc. 458 , 492); 58.1-3650.879. Property of Falls Church Housing Corporation, City of Falls Church (2000, c. 492); 58.1-3650.880. Property of Loudoun Interfaith Relief, Inc., Loudoun County (2000, c. 492); 58.1-3650.881. Property of The Fauquier and Loudoun Garden Club, Loudoun County (2000, c. 492); 58.1-3650.882. Property of Outreach for Christ, Inc., City of Virginia Beach (2000, c. 492); 58.1-3650.883. Property of The Good Shepherd Alliance, Inc., Loudoun County (2000, c. 492); 58.1-3650.884. Property of The International Society of Air Safety Investigators, Loudoun County (2000, c. 492); 58.1-3650.885. Property of the Serenity House Substance Abuse Recovery Program, Inc., City of Newport News (2000, c. 492); 58.1-3650.886. Property of the Central Virginia Housing Coalition, Inc., City of Fredericksburg (2000, cc. 458 , 492); 58.1-3650.887. Property of Bedford Christian Ministries, Bedford County (2000, c. 492); 58.1-3650.888. Property of Historic Port Royal, Inc., Caroline County (2000, c. 492); 58.1-3650.889. Property of the Guinea Heritage Association, Ltd., Gloucester County (2000, c. 492); 58.1-3650.890. Property of Last Great Waters, Inc., City of Virginia Beach (2000, c. 492); 58.1-3650.891. Property of Northern Virginia Dental Clinic, Inc., Fairfax County (2000, c. 492); 58.1-3650.892. Property of Meals of Virginia Beach, Inc., City of Virginia Beach (2000, c. 492); 58.1-3650.893. Property of the Harrison Museum of African American Culture, City of Roanoke (2000, c. 492); 58.1-3650.894. Property of Bren Mar Recreation Association, Inc., Fairfax County (2000, c. 492); 58.1-3650.895. Property of Carroll Wellness Center, Carroll County (2000, c. 492); 58.1-3650.896. Property of Greenspring Village, Inc., Fairfax County (2000, c. 492); 58.1-3650.897. Property of Beth Sholom Sands, City of Virginia Beach (2000, c. 492); 58.1-3650.898. Property of Springboard Recreation Club, Inc., Fairfax County (2000, cc. 458 , 492); 58.1-3650.899. Property of Parent Educational Advocacy Training Center, Inc., Fairfax County (2000, cc. 458 , 492); 58.1-3650.900. Property of The Royal Pool Association, Inc., Fairfax County (2000, cc. 458 , 492); 58.1-3650.901. Property of BizNet, Inc., City of Virginia Beach (2000, cc. 458 , 492); 58.1-3650.902. Property of Virginia Beach Community Trust Exempt Fund, City of Virginia Beach (2000, cc. 458 , 492); 58.1-3650.903. Property of the Peninsula Institute for Community Health, Inc., City of Newport News (2000, c. 492); 58.1-3650.904. Property of Beth Sholom Sands, City of Virginia Beach (2000, c. 486); 58.1-3650.905. Property of the Fraternal Order of Eagles, Fredericksburg Aerie 4123 (2001, cc. 602 , 608); 58.1-3650.906. Property of Friendship Industries, Inc. (2001, cc. 602 , 608); 58.1-3650.907. Property of Downtown Greens, Inc. (2001, c. 602); 58.1-3650.908. Property of the Train Station Foundation (2001, c. 602); 58.1-3650.909. Property of National Sporting Library, Incorporated (2001, cc. 602 , 608); 58.1-3650.910. Property of Homestretch, Inc. (2001, c. 602); 58.1-3650.911. Property of Kernstown Battlefield Association, Inc. (2001, c. 602); 58.1-3650.912. Property of Mary Immaculate Nursing Center, Inc. (2001, cc. 602 , 608); 58.1-3650.913. Property of The Friends School; Things Unlimited (2001, c. 602); 58.1-3650.914. Property of the

M. E. Cox Center for Elder Day Care, Inc. (2001, c. 602); 58.1-3650.915. Property of Bedford Breakfast Lions Club (2001, cc. 602 , 608); 58.1-3650.916. Property of The Closet of the Greater Herndon Area, Inc. (2001, c. 602); 58.1-3650.917. Property of DePaul Family Services, Inc. (2001, c. 602); 58.1-3650.918. Property of New River Community Action, Inc. (2001, c. 608); 58.1-3650.919. Property of Community Alternatives Management Group, Inc. (2001, c. 608); 58.1-3650.920. Property of Audubon Naturalist Society of the Central Atlantic States, Inc. (2001, c. 608); 58.1-3650.921. Property of King's Grant Community League, Inc. (2001, c. 608); 58.1-3650.922. Property of Halifax Educational Foundation, Inc. (2001, c. 608); 58.1-3650.923. Property of the International Society of Air Safety Investigators (2001, c. 608); 58.1-3650.924. Property of O.A.R. of Fairfax County, Inc. (2001, c. 608); 58.1-3650.925. Property of Mantua Hills Swimming Association, Inc. (2001, c. 608); 58.1-3650.926. Property of The Memorial Foundation of the Germanna Colonies in Virginia, Inc. (2001, c. 608); 58.1-3650.927. Property of Walden Glen Swim and Racquet Club, Inc. (2001, c. 608); 58.1-3650.928. Property of Lions Mobile Sight and Hearing Unit of District 24-D, Inc. (2001, c. 608); 58.1-3650.929. Property of Chesapeake Soccer Foundation (2001, c. 608); 58.1-3650.930. Property of the Salem Woods Civic Association, Inc. (2001, c. 608); 58.1-3650.931. Property of the Kiwanis Club of Chester, Inc., Foundation (2001, c. 608); 58.1-3650.932. Property of the Montgomery County Christmas Store (2001, c. 608); 58.1-3650.933. Property of the National Wildlife Federation (2001, c. 608); 58.1-3650.934. Property of the Virginia Quilt Museum (2001, c. 608); 58.1-3650.935. Property of the Laurel Shelter, Inc. (2001, c. 608); 58.1-3650.936. Property of Tidewater Soaring Foundation (2001, c. 608); 58.1-3650.937. Property of Hands Across Mathews of Mathews, Virginia (2001, c. 608); 58.1-3650.938. Property of the Mathews County Land Conservancy (2001, c. 608); 58.1-3650.939. Property of TWBTS, Inc. (2001, c. 608); 58.1-3650.940. Property of Delta Community Service Foundation (2001, c. 608); 58.1-3650.941. Property of Coastal Conservation Association (2001, c. 608); 58.1-3650.942. Property of the Greater Orange Community Development Corporation (2001, c. 608); 58.1-3650.943. Property of CAMG - A, Inc. (2001, c. 608); 58.1-3650.944. Property of CAMG - B, Inc. (2001, c. 608); 58.1-3650.945. Property of CAMG - C, Inc. (2001, c. 608); 58.1-3650.946. Property of CAMG - D, Inc. (2001, c. 608); 58.1-3650.947. Property of CAMG - E, Inc. (2001, c. 608); 58.1-3650.948. Property of CAMG - F, Inc. (2001, c. 608); 58.1-3650.949. Property of CAMG - G, Inc. (2001, c. 608); 58.1-3650.950. Property of CAMG - H, Inc. (2001, c. 608); 58.1-3650.951. Property of Psychiatric Rehabilitation Services, Inc. (2001, c. 608); 58.1-3650.952. Property of Eastern Shore of Virginia Barrier Islands, Inc. (2001, c. 608); 58.1-3650.953. Property of the Shining Light Masonic Lodge 272 and Order of Eastern Star Chapter 182 (2001, c. 608); 58.1-3650.954. Property of Groome Road Home, Inc. (2001, c. 608); 58.1-3650.955. Property of Holmes Run Acres Recreation Association, Inc. (2001, c. 608); 58.1-3650.956. Property of Sleepy Hollow Bath and Racquet Club, Inc. (2001, c. 608); 58.1-3650.957. Property of Carolanne Farm Swim Club, Inc. (2001, c. 608); 58.1-3650.958. Property of Hopewell Optimist Club (2001, c. 608); 58.1-3650.959. Property of Ocean

View Democratic and Social Club, Inc. (2001, c. 608); 58.1-3650.960. Property of the Charles H. Taylor Arts Center Foundation, Inc. (2001, c. 608). 58.1-3650.961. Property of Stafford Recreational Soccer League (2002, cc. 392 , 428); 58.1-3650.962. Property of Lake Ridge Community Swim Club, Inc. (2002, c. 392); 58.1-3650.963. Property of Running Man Recreation Association, Inc. (2002, c. 392); 58.1-3650.964. Property of Gemeinschaft Home (2002, c. 392); 58.1-3650.965. Property of STEPS, Inc. (2002, cc. 392 , 428); 58.1-3650.966. Property of Winchester-Frederick County Conservation Club, Inc. (2002, cc. 392 , 428); 58.1-3650.967. Property of Caritas of Yorktown, Virginia (2002, c. 392); 58.1-3650.968. Property of Vienna Aquatic Club, Inc. (2002, c. 392); 58.1-3650.969. Property of Tysons-Briar, Inc., T/A Cardinal Hill Swim and Racquet Club, Inc. (2002, c. 392); 58.1-3650.970. Property of Hunter Mill Swim and Racquet Club, Inc. (2002, c. 392); 58.1-3650.971. Property of Cottontail Swim and Racquet Club, Inc. (2002, c. 392); 58.1-3650.972. Property of Lutheran Social Services of the National Capital Area, Inc. (2002, c. 392); 58.1-3650.973. Property of Branch 99 Fleet Reserve Association, Inc. (2002, c. 392); 58.1-3650.974. Property of Friends of Crossroads, Inc. (2002, c. 392); 58.1-3650.975. Property of Harry Wyatt Family Life Center (HWFLC), Inc. (2002, cc. 392 , 428); 58.1-3650.976. Property of Sullivan House, Inc. (2002, c. 392); 58.1-3650.977. Property of the Transcendental Arts Council (2002, c. 392); 58.1-3650.978. Property of The Conspiracy of Silence (2002, c. 392); 58.1-3650.979. Property of Foodbank of the Virginia Peninsula (2002, c. 392); 58.1-3650.980. Property of Arlington Foundation, Incorporated (2002, cc. 392 , 428); 58.1-3650.981. Property of Mathews Maritime Foundation, Inc. (2002, c. 392); 58.1-3650.982. Property of Marian Homes (2002, c. 392); 58.1-3650.983. Property of Woodmen of the World Ironwood Camp #269 and Lodge 6035 (2002, cc. 392 , 428); 58.1-3650.984. Property of CAMG-J, Inc. (2002, c. 392); 58.1-3650.985. Property of Heart Havens, Inc. (2002, cc. 392 , 428); 58.1-3650.986. Property of Richmond Hill, L.P (2002, c. 392); 58.1-3650.987. Property of The Willis Wharf Village Trust, Inc. (2002, c. 392); 58.1-3650.988. Property of Kiwanis Club of Chester, Inc., Foundation (2002, c. 392); 58.1-3650.989. Property of Chinese Community Association of Hampton Roads, Inc. (2002, c. 392); 58.1-3650.990. Property of Hottel-Keller Memorial, Inc. (2002, c. 392); 58.1-3650.991. Property of Unified Human Services Transportation System, Inc., transacting business as RADAR (2002, c. 428); 58.1-3650.992. Property of Instructive Visiting Nurse Association (IVNA), IVNA Home Health Care and IVNA Health Services (2002, c. 428); 58.1-3650.993. Property of Trevilian Station Battlefield Foundation (2002, c. 428); 58.1-3650.994. Property of Augusta Regional Free Clinic, Inc. (2002, c. 428); 58.1-3650.995. Property of Rockbridge Area Free Clinic, Inc. (2002, c. 428); 58.1-3650.996. Property of Appalachian Agency for Senior Citizens, Inc. (2002, c. 428); 58.1-3650.997. Property of Beth Sholom Terrace (2002, c. 428); 58.1-3650.998. Property of UJFT Community Campus, L.L.C (2002, c. 428); 58.1-3650.999. Property of Shenandoah Arts Council (2002, c. 428); 58.1-3650.1000. Property of Fraternal Order of Police (Commodore Lodge No. 3) (2002, c. 428); 58.1-3650.1001. Property of Fraternal Order of Police (Commodore Lodge No. 3) (2002, c. 428).

Appendix C: Survey Methodology & Data Characteristics

Methodology:

The Commission utilized three data sets in their analysis. The first dataset is from an online survey conducted by the Commission run from June 23rd to July 23rd, 2021. The survey, disseminated directly to locality administrators and finance officers contained three sections: the impact of the 2011 veteran's real property exemption, the impact of the 2020 veteran's personal property exemption, and the impact of state owned land. Each section contained questions measuring the fiscal and administrative impact of the exemptions on localities, and collected information from the most recent fiscal year available. The survey was disseminated to cities, counties, and towns; only the results from cities and counties are presented here. Total responses were received from 114 unique localities, for an overall response rate of 86%. The results presented here are aggregated to protect the anonymity of responding localities.

The second source is from data reported annually to the Department of Taxation from all localities for tax year 2020, as obtained by the Commission. This dataset contains fiscal data on the Disabled Veterans and Killed in Action exemptions. The report contains information from all 133 localities.

The third dataset is from the annual Comparative Report of Local Government Revenues and Expenditures, FY 2019, conducted by the Auditor of Public Accounts. This dataset contains aggregated audited fiscal information of localities as reported in their FY 2019 Comprehensive Annual Financial Reports, including total local revenues and total revenues.

Note: The Commission has aggregated the data seen here to protect the anonymity of responding localities.

Appendix D: Survey Questionnaire

Commission on Local Government Mandatory Property Tax Exemptions Study

Contact Information for Follow-up Purposes

1. Please provide the contact information for the person filling out this survey. This is for follow-up purposes only. Your answers will be aggregated so that individual localities will not be identified. *

Name

Title or Position

Are you a City, County, or Town?

Name of City, County, or Town that You Represent

Email Address

Phone Number

Mandatory Real Property Tax Exemptions for Certain Veterans, their Surviving Spouses, and Surviving Spouses of Armed Forces Members Killed in Action

2. For the most recent fiscal year, approximately how much did your locality provide in real property tax exemptions? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

3. Based on your answer to question #2, what does this represent as a percentage of the locality's total general fund budget? *

Please quantify your answer as a percent here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

4. How many citizens claimed this real property tax exemption for FY2020? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

5. How many citizens claimed this real property tax exemption for FY2015? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

6. How many of these citizens claim the real property tax exemption through the surviving spouse provisions based on FY2020 data? *

Please quantify or explain your estimate here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

7. How does the locality forecast the real property tax exemptions to impact future revenues? *

- revenues decreasing significantly
- revenues decreasing moderately
- revenues remaining relatively constant
- revenues increasing moderately
- revenues increasingly significantly
- don't know

8. When this exemption was first enacted in 2011, what was the dollar value of the exemption for the first year it went into effect? *

Please quantify the impact in a dollar amount here: *

Please explain what action(s) the locality took to compensate for this loss, if any: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

9. What is your existing real property tax rate(s) for residences? *

Please provide the rate(s) here: *

Please provide any relevant explanation regarding your answer here including if the locality has more than one residential rate. If you don't have anything else to state, then please state "N/A." *

10. How much would the residential real property tax rate be reduced if these exemptions no longer existed? Assume the resulting savings were instead diverted exclusively to reducing the residential real property tax rate. If you have more than one rate, please assume the savings would be diverted exclusively to reducing the residential real property tax rate that affects the greatest number of residential properties. Please estimate your answer in cents per \$100. *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

11. What is your current residential real property tax collection rate? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

12. What is your current total annual residential real property tax collection amount? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

13. How much does administrating the tax exemption increase local staff workload? Please estimate this in terms of weekly Full Time Equivalent (FTEs) and the average hourly wage for the position(s) assigned to manage administration of this matter. *

Please quantify your answers here: *

FTE

Average Hourly Wage

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

14. How do you provide information about eligibility for these real property tax exemption to citizens, if at all? *

- Website
- Mail Insert
- Phone
- None/No Method
- Other - Write In (Required)

*

15. Based on your answer to question #14, what is the annual cost for making this information available? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

16. To what degree is your locality experiencing housing affordability issues? Please consider all components of housing affordability in your answer and use the second sub-question to elaborate on your answer, if needed. *

Please select one of the following categories: *

- No issues
- Moderate issues
- Significant issues
- Don't Know

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

17. What other local option (non-mandated) real property tax exemption(s) or rate reductions does the locality provide? *

18. Based on your answer to question 17, have any of these local option exemptions been scaled back since these mandatory real property tax exemptions were put in place? *

Please use one of the options below. *

- Yes
- No
- Don't Know

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

19. Please use this section to provide any other comments relevant to the answers you provided on real property tax exemptions or to any other matter you deem important to the topic of real property tax exemptions in your locality. *

Mandatory Personal Property Tax Exemption for Certain Veterans and their Spouses

20. Approximately how much in personal property tax exemption does the locality estimate will be provided? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

21. Based on your answer to question #20, what does this represent as a percentage of your total general fund budget? *

Please quantify your answer as a percent here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

22. How many citizens do you project will claim this personal property tax exemption within the locality? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

23. How many citizens do you project will claim the personal property tax exemption because of their status as the spouse of a qualifying veteran within the locality? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

24. How does the locality forecast the personal property tax exemption to impact future revenues? *

- revenues decreasing significantly
- revenues decreasing moderately
- revenues remaining relatively constant
- revenues increasing moderately
- revenues increasingly significantly
- don't know

25. How much will this exemption decrease revenues, if at all? *

Please quantify the impact in a dollar amount here: *

Please explain what action(s) the locality plans to take to compensate for this loss, if any: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

26. What is the locality's existing personal property tax rate(s)? *

Please provide the rate here: *

Please provide any relevant explanation regarding your answer here including if the locality has more than one personal property tax rate. If you don't have anything else to state, then please state "N/A." *

27. How much would the personal property tax rate be reduced if these exemptions no longer existed? Assume the resulting savings were instead diverted exclusively to reducing the personal property tax rate. If you have more than one rate, please assume the savings would be diverted exclusively to reducing the personal property tax rate that affects the greatest number of citizens. Please estimate your answer in cents per \$100 *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

28. What is your current personal property tax collection rate for the locality?

*

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

29. What is the most recent total annual personal property tax collection amount for the locality? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

30. How much does the locality project administrating the tax exemption will increase local staff workload? Please estimate this in terms of weekly Full Time Equivalents (FTEs) and the average hourly wage for the position(s) assigned to manage administration of this matter. *

Please quantify your answers here: *

FTE

Average Hourly Wage

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

31. How does the locality plan to provide information related to making eligible citizens aware of the personal property tax exemption? *

- Website
- Mail Insert
- Phone
- None/No Method
- Other - Write In (Required)

*

32. Based on your answer to question #31, what is the projected annual cost to the locality for making this information available? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

33. To what degree do citizens in the locality experience mobility/accessibility issues because of lack of access to a personal vehicle? Please consider all components of mobility/accessibility in your answer and use the second sub-question to elaborate on your answer, if needed. *

Please select one of the following categories: *

- No issues
- Moderate issues
- Significant issues
- Don't know

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

34. What other local option (non-mandated) personal property tax exemption(s) or rate reductions does the locality provide? *

35. Based on your answer to question 33, does the locality plan to or expect to scale back any of these other exemptions as a result of this personal property tax exemption? *

Please use one of the options below. *

- Yes
- No
- Don't Know

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

36. Please use this section to provide any other comments relevant to the answers you provided on personal property tax exemptions or to any other matter you deem important to the topic of personal property tax exemptions in your locality. *

37. What is the total value of property owned directly or indirectly by the Commonwealth within the locality? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

38. Based on your answer to question #37, what does this represent as a percentage of the locality's total general fund budget? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

39. Approximately how many acres of property owned by the Commonwealth are covered by this exemption within the locality? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

40. Based on your answer to question #39, what does this represent as a percentage of the total land area (in acres) of the locality? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

41. How much would the residential real property tax rate be reduced if this exemption no longer existed? Assume the resulting savings were instead diverted exclusively to reducing the residential real property tax rate. If you have more than one residential rate, please assume the savings would be diverted exclusively to reducing the residential real property tax rate that affects the greatest number of residential properties. Please estimate your answer in cents per \$100. *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

42. What is the most recent total payment in lieu of taxes (PILOT) receipt for the locality from the Commonwealth? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

43. What was the FY2015 total payment in lieu of taxes (PILOT) receipt for the locality from the Commonwealth? *

Please quantify your answer here: *

Please provide any relevant explanation regarding your answer here. If you don't have anything else to state, then please state "N/A." *

44. Please use this section to provide any other comments relevant to the answers you provided on tax exempt property owned directly/indirectly by the Commonwealth or to any other matter you deem important to this topic. *