

**ARTICLE VIII. EXEMPTIONS FROM PROPERTY TAX FOR NONPROFIT
ORGANIZATIONS¹**

Sec. 70-225. Trevilian Station Battlefield Foundation, Inc.

The following real properties, identified by tax map parcel number, shall be exempt from real estate taxation for any taxes due on or after the purchase date, so long as the property is used only for purposes identified in Code of Virginia § 58.1-3651:

	Map	Lot	Acres
1)	24	119	76.6
2)	24	122	8.424
3)	23	140	63.55
4)	23	141	28.45
5)	23	146	22
6)	23	56	56.339
7)	24	15	168
8)	24	23	2
9)	24	38	1.422
10)	24	14	165.00
11)	24	13	93.00
12)	23	133	1
13)	23	134	1
14)	24	21	1.0365
15)	25	82	1
16)	25	84	1

(Res. of 9-7-04(04.100); Res. of 11-1-04(04.133); Res. of 2-4-08(08.022); Res. of 3-21-16(2016-70); Ord. of 6-3-19(2019-4), Att.; Ord. of 4-8-24(2024-3), Att.)

Sec. 70-226. Boy Scouts of America.

The following personal property owned by Troop 3, Boy Scouts of America shall be exempt from personal property taxation for any taxes due on or after December 1, 2003, so long as the property is used only for purposes identified in Code of Virginia § 58.1-3651:

¹Editor's note(s)—Res. of Sept. 7, 2004, amended the Code with the addition of a new article VII, sections 70-225—70-227. In order to avoid duplication of article numbers, the provisions of said resolution have been included herein as article VIII, sections 70-225—70-227, at the discretion of the editor.

One 2003 Haulmark utility trailer, Vehicle Identification number 4XSCB10123G046529, currently assessed at a value of \$2290.00.

(Res. of 9-7-04)

Sec. 70-227. Spay/Neuter All Pets, Inc.

The following personal property owned by the Louisa County Chapter of Spay/Neuter All Pets, Inc. shall be exempt from personal property taxation for any taxes due on or after December 1, 2004, so long as the property is used only for the purposes identified in Code of Virginia § 58.1-3651:

One vehicle owned by Spay/Neuter All Pets, Inc. used to transport pets for spaying and neutering, provided that the vehicle is so designated in writing at the Office of the Commissioner of the Revenue. The vehicle currently used by this organization has an assessed value of \$13,300.00.

(Res. of 9-7-04; Res. of 2-4-08(08.022))

Sec. 70-228. Real estate owned by various nonprofit and charitable organizations.

- (a) *The Arc of the Piedmont*. Real property owned by The Arc of the Piedmont, a 501 (c) nonprofit organization, described as tax map parcel 40 A2 1 76, having a street address of 210 E. Main Street, Louisa, Virginia, 23093.
- (b) *Louisa County Resource Council*. Real property owned by the Louisa County Resource Council, a 501 (c)(3) nonprofit organization, described as tax map parcel 42 4 B1, lot B1, having a street address of 147 Resource Lane, Louisa, Virginia, 23093.
- (c) *The Veterans of Foreign Wars (VFW) Post 8947*. Real property owned by VFW Post 8947, a federal patriotic 501(c)(19) veterans' charity organization, described as tax map parcel 43-160, having a street address of 201 Mineral Avenue, Mineral, VA, 23117, and adjunct lots described as tax map parcels 43B2-223-23 (lots 22-24), 43B2-223-25 (lots 25-26), 43B2-223-27 (lots 27-28), and 43B2-223-29 The property is to be used for VFW-sponsored veterans' charity events and VFW meetings, and parking for these events and meetings, a veterans memorial monument with a flagpole, and an open-air pavilion. This exemption shall exist so long as the property continues to be used for these VFW purposes.
- (d) *Elisabeth Aiken Nolting Charitable Foundation*. Real property owned by Elisabeth Aiken Nolting Charitable Foundation, a 501 (c) nonprofit organization, described as tax map parcels 36-4, 36-24, and 36-25, having a street address of 1117 Bracketts Farm Road, Gordonsville, Virginia 22942.

(Res. of 2-4-08(08.022); Res. of 5-17-10(10.119); Ord. of 1-3-23(2023-1), Att.; Ord. of 10-16-23(2023-6), Att.)

Sec. 70-229. The Journey Home, Inc.

The following real properties, identified by tax map parcel number, shall be exempt from real estate taxation for any taxes due on or after the purchase date, so long as the property is used only for purposes identified in Code of Virginia, § 58.1-3651:

	Map	Lot	Acres
1)	43B2-1	6A	0.19
2)	43B2-1	6B	1.50
3)	43B2-1	7A	0.219
4)	43B2-1-215	6	0.298

(Res. of 6-5-17(2017-3); Res. of 11-6-17(2017-9), Att.)

Sec. 70-230. Triennial review of tax-exempt status.

- (a) On or after January 1, 2018, the commissioner of the revenue shall review the status of each nonprofit organization in the county with tax-exempt status to determine if such exempt status continues to be authorized pursuant to the statutory provisions by which exemption was granted. The commissioner shall administer this provision by requiring such organization to submit:
 - (1) A renewal application in which the organization identifies (i) each parcel of real property that is receiving tax-exempt status; (ii) the current ownership of the property; and (iii) the usage of such property; and
 - (2) Any further information deemed necessary by the commissioner for the purpose of making a determination of eligibility for the retention of tax-exempt status.
- (b) The initial renewal application must be submitted to the commissioner no later than 60 days preceding the tax year for which the retention of the exemption is sought. Thereafter, the commissioner shall require uniform renewal applications to be submitted on a cyclical basis every three years.
 - (1) An organization that received its initial exemption within two calendar years of the uniform renewal application deadline is not required to submit a renewal application during the first review cycle.
- (c) The commissioner shall review the information provided and shall recommend to the board of supervisors the approval or denial of the renewal application for retention of the exemption. If the commissioner determines that the real property or a portion of the real property may no longer be eligible for tax exemption, the commissioner shall send the organization claiming the exemption a notice that the real property or portion of the real property is subject to loss of eligibility for exemption. The commissioner shall also report the commissioner's determination to the board of supervisors which may, after holding a public hearing with respect thereto, revoke the exemption granted.
- (d) The commissioner may provide notice to organizations by:
 - (1) Sending through U.S. mail to the last-known address; or
 - (2) Publishing notices on its website and in publication of general circulation for the locality.
- (e) The commissioner may grant a reasonable extension of time for a real property owner to comply with this section whenever, in its judgment, good cause exists.
- (f) This provision shall not apply to the Commonwealth of Virginia, any political subdivision of the Commonwealth of Virginia, or the United States.
- (g) The commissioner shall mean the commissioner of the revenue and any designee of the commissioner of the revenue.

(Res. of 11-6-17(2017-8)

Sec. 70-231. Little League Baseball, Inc.

The following real properties, identified by tax map parcel number, shall be exempt from real estate taxation for any taxes due on or after the purchase date, so long as the property is used only for purposes identified in Code of Virginia, § 58.1-3651:

	Map	Lot	Acre
1)	59	56B	26.26

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(Ord. of 6-3-19(2019-5), Att.)

Secs. 70-232. Fluvanna-Louisa Housing Foundation.

The following real properties, identified by tax map parcel number, shall be exempt from real estate taxation for any taxes due on or after the purchase date, so long as the property is used only for purposes identified in Code of Virginia, § 58.1-3651:

	MAP	Lot	Acres
1)	40A1 2 A	31	N/A
2)	40A1 2 A	32	N/A
3)	40A1 2 A	63	N/A
4)	67 24	B	2.00
5)	23 5	1	0.955
6)	23 5	2	0.955
7)	23 5	3	1.034
8)	71	3B1	1.764
9)	41	169A	2.26
10)	93	52	1
11)	28 12	2	2.8
12)	28 12	3	3.41

The following personal property owned by Fluvanna-Louisa Housing Foundation shall be exempt from personal property taxation for any taxes due on or after December 1, 2025, so long as the property is used for purposes identified in Code of Virginia § 58.1-3651:

1)	One mobile home located at 2185 Bagby Road, Bumpass, Virginia
2)	One 6101S Intrepid Trailer

(Res. Of __-__-26(2026-__)

Secs.70 – 233 - 70-234. Reserved.