

**BOARD OF SUPERVISORS
COUNTY OF NEW KENT
VIRGINIA**

O-03-12

At the regular meeting of the Board of Supervisors of the County of New Kent in the Boardroom of the Administration Building in New Kent, Virginia, on the 18th day of April, 2012:

Present:	Vote:
W. R. Davis, Jr.	Aye
Thomas W. Evelyn	Aye
C. Thomas Tiller, Jr.	Aye
Ron Stiers	Aye
James H. Burrell	Aye

Motion was made by Mr. Davis, which carried 5:0, to adopt the following ordinance:

**AN ORDINANCE ADOPTING
ARTICLE II, DIVISION 4 OF CHAPTER 66, TAXATION
OF THE NEW KENT COUNTY CODE
TO ADD A PROVISION EXEMPTING
CERTAIN REAL AND PERSONAL PROPERTY
FROM TAXATION BY CLASSIFICATION**

WHEREAS, the Commissioner of the Revenue has been exempting certain real and personal property from taxation by classification based upon the Virginia State Code; and

WHEREAS, the Commissioner of the Revenue requests that the New Kent County Board of Supervisors adopt the exemptions in the County Code; and

WHEREAS, the Board of Supervisors finds that exempting certain real and personal property from taxation by classification based upon the Virginia State Code is a function of the Commissioner of the Revenue and grants her request;

NOW THEREFORE BE IT ORDAINED by the New Kent County Board of Supervisors that the New Kent County Code be and is hereby amended by the adoption of Article II, Division 4, of Chapter 66, Taxation as set forth below:

66-122. Generally.

Real and personal property, exempted from taxation by Article X, Section 6 of the Constitution of Virginia, by Title 58.1 of the Virginia Code, Chapter 36, Articles 1 through 4, or by acts of the General Assembly, shall be exempt from county real and personal property taxes if and only if:

(a) the entity owning the property either operates for the purposes described by applicable constitutional and statutory provisions or is specifically designated as a qualifying entity,

and

(b) use of the property is for qualifying purposes and additionally complies with applicable laws pertaining to exempt property.

66-123. Exempt Property.

Real and personal property exempt from taxation shall include the following:

(a) Property owned directly or indirectly by the Commonwealth, or any political subdivision thereof.

(b) Buildings with land they actually occupy, and the personal property owned by churches or religious bodies, including an incorporated church or religious body, and exclusively occupied or used for religious worship or for the residence of the minister of any church or religious body, and such additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Nonprofit private or public burying grounds or cemeteries.

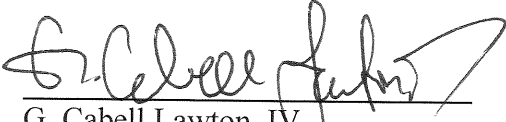
(d) Property owned by public libraries, law libraries of local bar associations when the same are used or available for use by a state court or courts or the judge or judges thereof, medical libraries of local medical associations when the same are used or available for use by state health officials, incorporated colleges or other institutions of learning not conducted for profit. This paragraph shall apply only to property primarily used for literary, scientific or educational purposes or purposes incidental thereto and shall not apply to industrial schools which sell their products to other than their own employees or students.

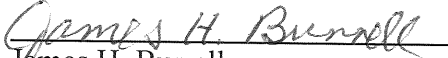
- (e) Property belonging to and actually and exclusively occupied and used by the Young Men's Christian Associations and similar religious associations, including religious mission boards and associations, orphan or other asylums, reformatories, hospitals and nunneries, conducted not for profit but exclusively as charities (which shall include hospitals operated by nonstock corporations not organized or conducted for profit but which may charge persons able to pay in whole or in part for their care and treatment).
- (f) Parks or playgrounds held by trustees for the perpetual use of the general public.
- (g) Buildings with the land they actually occupy, and the furniture and furnishings therein belonging to any benevolent or charitable organization and used by it exclusively for lodge purposes or meeting rooms, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes.
- (h) Property of any nonprofit corporation organized to establish and maintain a museum.
- (i) The real and personal property of an organization classified or designated as exempt pursuant to the Virginia Code, Title 58.1, Chapter 36, Articles 2,3, and 4, and used by such organization for a religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purpose as set forth in Article X, Section 6(a)(6) of the Constitution of Virginia shall be exempt from taxation, provided such organization: (1) does not operate for profit, and (2) makes use of the property so exempt in accordance with the purpose for which the organization was classified or designated.

66-124. Interpretation.

Interpretation and administration of the provisions of this article shall be in accordance with the Virginia Constitution and applicable statutes. Should a conflict arise between these provisions and any constitutional or statutory provision, the constitution and statutes shall govern administration of property tax exemptions and related interpretations.

This ordinance shall be effective July 1, 2012.


G. Cabell Lawton, IV
County Administrator


James H. Burrell
Chairman