



Board of Supervisors
Agenda Item Detail
Meeting Date: September 9, 2026
Agenda Section: County Officials

Title:

Local Tax Exemptions—

Triennial Review: Article XXV Exemption for Nonprofit Organizations

The Code of Virginia authorizes localities to exempt property by designation or classification through local ordinance. The County may exempt real and/or personal property owned by a nonprofit organization that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes. Local exemptions require continuance of the property's use in accordance with the purpose for which the organization is classified or designated. No exemption may be provided to any organization with any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, sexual orientation, gender identity, or national origin.

Attachments:

[BOS09-09-26LocalTaxExemptionsTriennialReview.pdf](#)
[BOS09-09-26OrdinanceRepealReadoptArticleXXV.pdf](#)