



REAL ESTATE ASSESSOR'S  
*Annual Report*

FISCAL YEAR 2013-2014





# City of Virginia Beach

[VBgov.com](http://VBgov.com)

REAL ESTATE ASSESSOR  
(757)-385-4601  
FAX (757) 385-5727  
TTY: 711

MUNICIPAL CENTER  
BUILDING NUMBER 18  
2424 COURTHOUSE DRIVE  
VIRGINIA BEACH, VA 23456-9054

February 21, 2013

The Honorable Mayor Will Sessoms  
and Members of City Council

Dear Mayor and Council Members:

On Friday, March 1, 2013, the Assessor's Office will mail Notices of Assessment for FY 2014. All property owners will receive an assessment notice. Approximately 41% of all properties will receive a decrease, approximately 50% of all properties will remain unchanged, and approximately 9% will receive an increase.

The projected FY 2014 assessment of **\$48,539,787,902** represents a **0.8%** decrease from the current assessment. Each penny of the tax rate will generate **\$4,854,000** in revenue for a total tax of **\$461,128,000** at the current rate of \$0.95.

The average assessment change for individual properties is approximately **-2.22%**; however, this figure varies citywide depending on the age, type, quality, classification, and location of the property. The average assessment change for residential property is **-2.30%** and for commercial/industrial property the average change is **-1.18%**.

New construction for the past 12 months amounted to **\$338,677,500**, which is an increase of **50.1%** from the previous year. Residential new construction amounted to **67.2%** of the total yearly construction, while commercial/industrial represented **32.8%**. Change in land due to re-zonings and subdivisions amounted to approximately **\$153,400,000**.

Residential, apartment, and agriculture properties comprise **83.4%** of the tax base with commercial and industrial properties constituting **16.6%** of the tax base. The percentage of the tax base for commercial property increased **0.2%** from the current year.

I shall, of course, be available to answer any inquiries or provide further information on the new assessment.

Sincerely,

J. D. Banagan  
Real Estate Assessor

## FY 2014 ASSESSMENTS AS OF JANUARY 2013

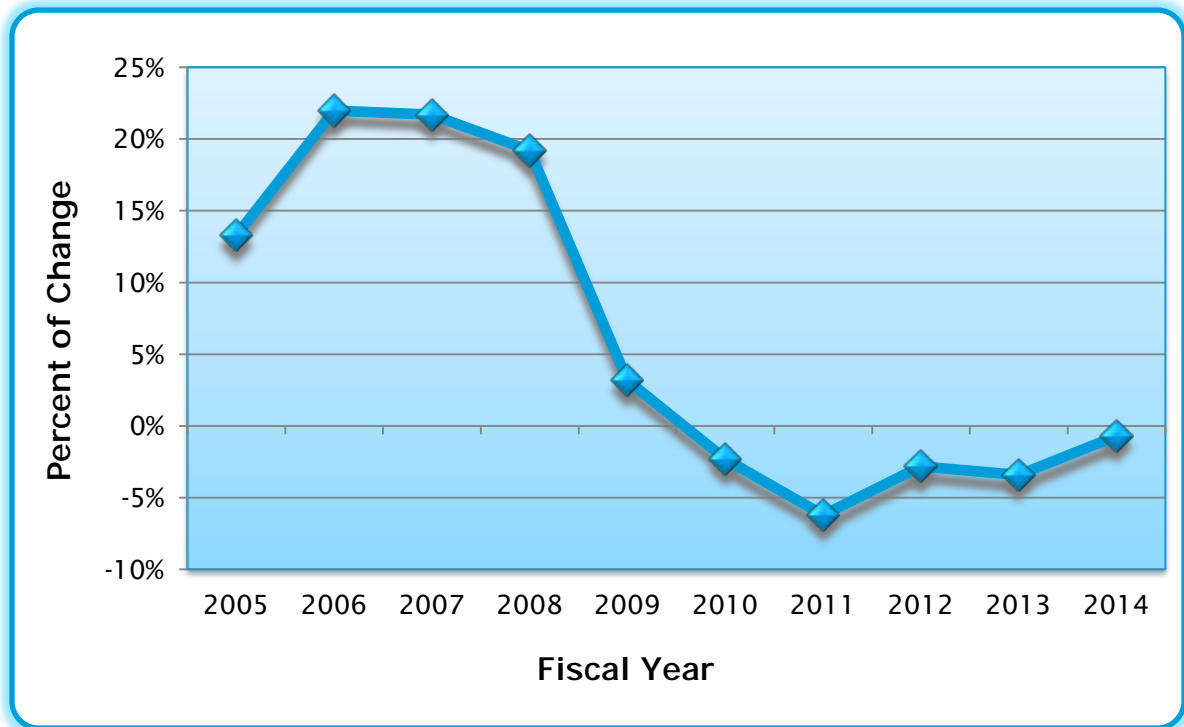
District	Total Assessment	Change*
Centerville	\$5,353,913,103	-0.3%
Kempsville	5,381,565,310	+0.3%
Rose Hall	4,592,067,593	-2.1%
Bayside	6,428,908,410	-1.1%
Lynnhaven	11,105,935,179	-0.2%
Beach	7,332,338,065	-0.5%
Princess Anne	8,170,060,242	-0.5%
<b>Total</b>	<b>\$48,364,787,902</b>	<b>-0.6%</b>

*\*Change includes growth and appreciation.*

*Assessments reflect taxable land use values as opposed to fair market values on qualifying farms.*

## PERCENTAGE CHANGE IN JULY 1 LAND BOOK

Fiscal Year	Assessment	Change	Percent of Change
(Projected) 2014	\$48,489,787,902	-\$ 354,167,300	-0.7%
2013	\$48,843,955,202	-\$1,696,553,472	-3.4%
2012	\$50,540,508,674	-\$1,427,498,752	-2.8%
2011	\$51,968,007,426	-\$3,420,772,286	-6.2%
2010	\$55,388,779,712	-\$1,284,654,492	-2.3%
2009	\$56,673,434,204	\$1,741,571,853	3.2%
2008	\$54,931,862,351	\$8,883,542,647	19.2%
2007	\$46,048,319,704	\$8,222,184,017	21.7%
2006	\$37,826,135,687	\$6,812,814,714	22.0%
2005	\$31,013,320,973	\$3,637,523,765	13.3%



## PROJECTED FY 2014 REAL ESTATE ASSESSMENTS

FY 2014 Assessments as of January 2013	\$48,364,787,902
Projected Growth thru July 1, 2013	<u>+ 125,000,000</u>
Projected FY 2014 Land Book as of July 1, 2013	\$48,489,787,902
Projected Partial Assessments on Quarterly New Construction	<u>+ 50,000,000</u>
<b>Projected FY 2014 Total Assessment</b>	<b>\$48,539,787,902</b>

## PROJECTED FY 2014 REAL ESTATE TAX REVENUE

For the purpose of projecting revenue, the current FY 2013 real estate tax rate of \$0.95 per \$100 of value has been applied to the assessments.

<u>First Half Assessment</u>		<u>2013 Tax Rate</u>		<u>Dec. 5, 2013 Revenue</u>
\$24,244,893,951	@	\$0.95		\$230,326,493
 <u>Second Half Assessment</u>		 <u>2013 Tax Rate</u>		 <u>June 5, 2014 Revenue</u>
\$24,294,893,951	@	\$0.95	=	\$230,801,493
 Total FY 2014 <u>Assessment</u>		 <u>2013 Tax Rate</u>		 FY 2014 Real Estate <u>Tax Revenue</u>
\$48,539,787,902	@	\$0.95	=	\$461,127,986

*Each \$.01 of the tax rate will generate \$4,853,978 or*  
**\$4,854,000**

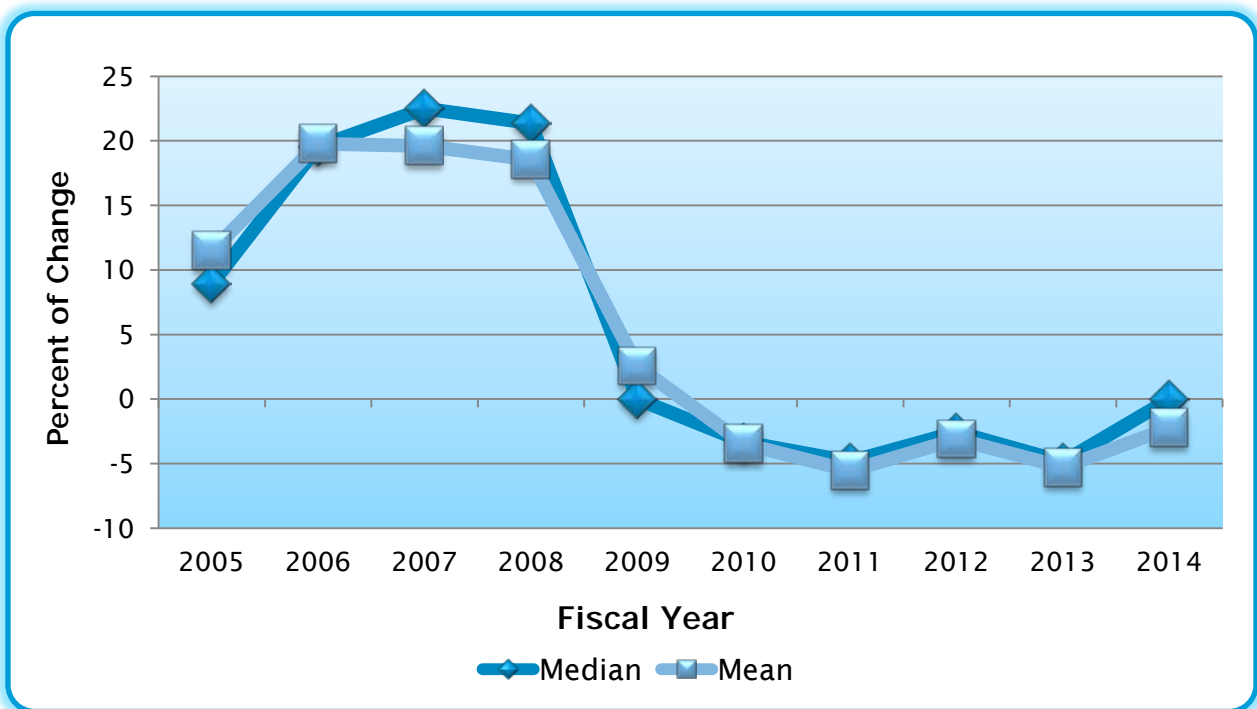
# AVERAGE APPRECIATION/DEPRECIATION

Overall Median Change		Overall Mean Change	
0%		-2.22%	
Residential	0%	Residential	-2.3%
Apartment	+2.07%	Apartment	+2.83%
Commercial/Industrial	0%	Commercial/Industrial	-1.18%

- Approximately [41.4%](#) of Parcels Decreased
- Approximately [90.8%](#) of Parcels Decreased or Remained Unchanged
- Approximately [96.8%](#) of Parcels Had Less Than a 5% Increase
- Approximately [99.2%](#) Of Parcels Had Less Than a 10% Increase

## AVERAGE APPRECIATION/DEPRECIATION

Fiscal Year	Median Change	Mean Change
2014	0%	-2.22%
2013	-4.87%	-5.29%
2012	-2.56%	-3.09%
2011	-4.84%	-5.54%
2010	-3.32%	-3.46%
2009	0%	2.56%
2008	21.36%	18.54%
2007	22.51%	19.61%
2006	19.56%	19.78%
2005	8.93%	11.48%



## PERCENT CHANGE OF RESIDENTIAL PROPERTY BY VALUE RANGE

Value Range	Median Change	Mean Change
Under \$150,000	-3.51%	-7.1%
\$150,000 - \$200,000	0%	-1.9%
\$200,000 - \$250,000	0%	-1.7%
\$250,000 - \$350,000	0%	-0.7%
\$350,000 - \$500,000	0%	-0.7%
\$500,000 - \$750,000	0%	-0.3%
Over \$750,000	0%	-0.3%



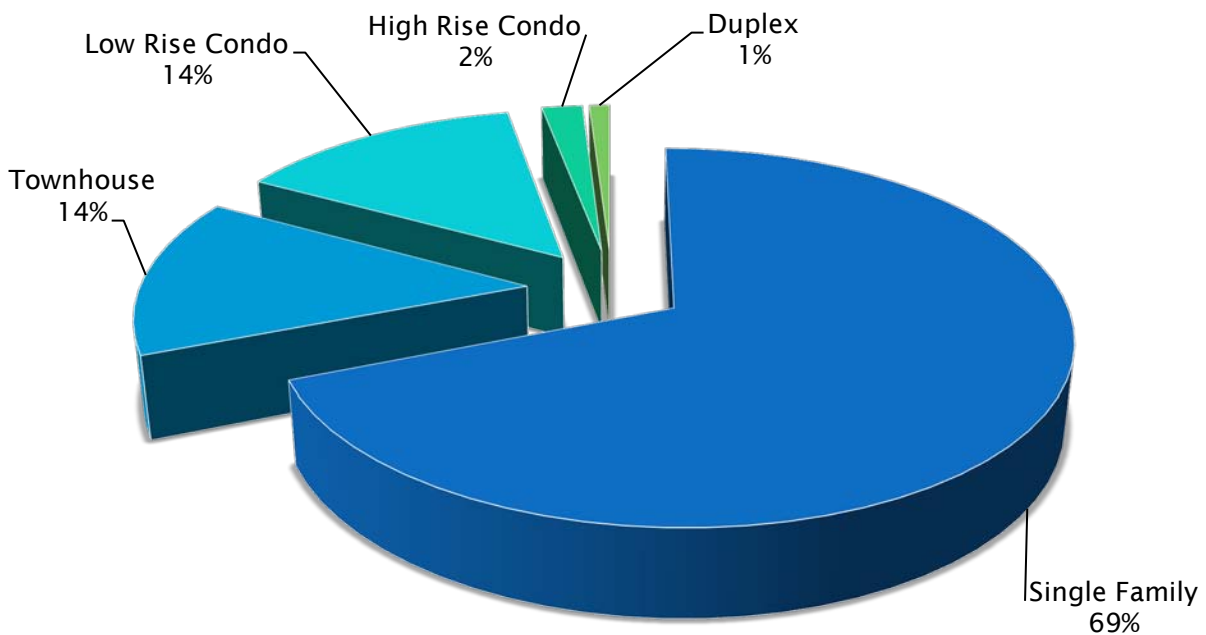
## AVERAGE RESIDENTIAL VALUES

Type	Number	Median Assessment*	Mean Assessment*	Change in Mean	
Single Family	97,456	\$239,400	\$295,300	-\$ 2,400	-0.8%
Townhouse	19,692	\$129,600	\$139,800	-\$ 5,800	-4.0%
Low Rise Condominium	19,393	\$178,300	\$208,800	-\$ 7,000	-3.2%
High Rise Condo/Co-op	2,842	\$252,500	\$280,200	-\$17,300	-5.8%
Duplex/Home with Apartments	1,477	\$280,200	\$392,100	-\$ 1,700	-0.4%
All Residences	140,860	\$215,200	\$262,400	-\$ 3,700	-1.4%

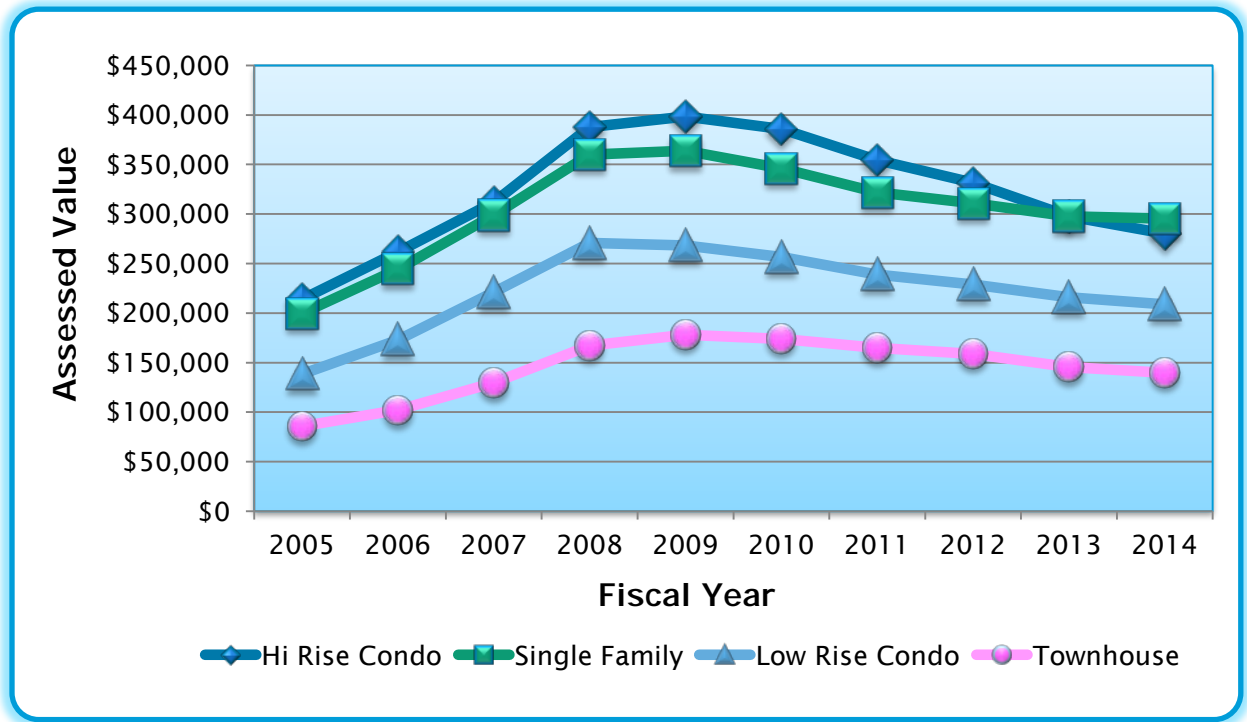
\*Rounded to nearest \$100

In addition to residences, there are **32,644** apartment units in multi-family complexes.

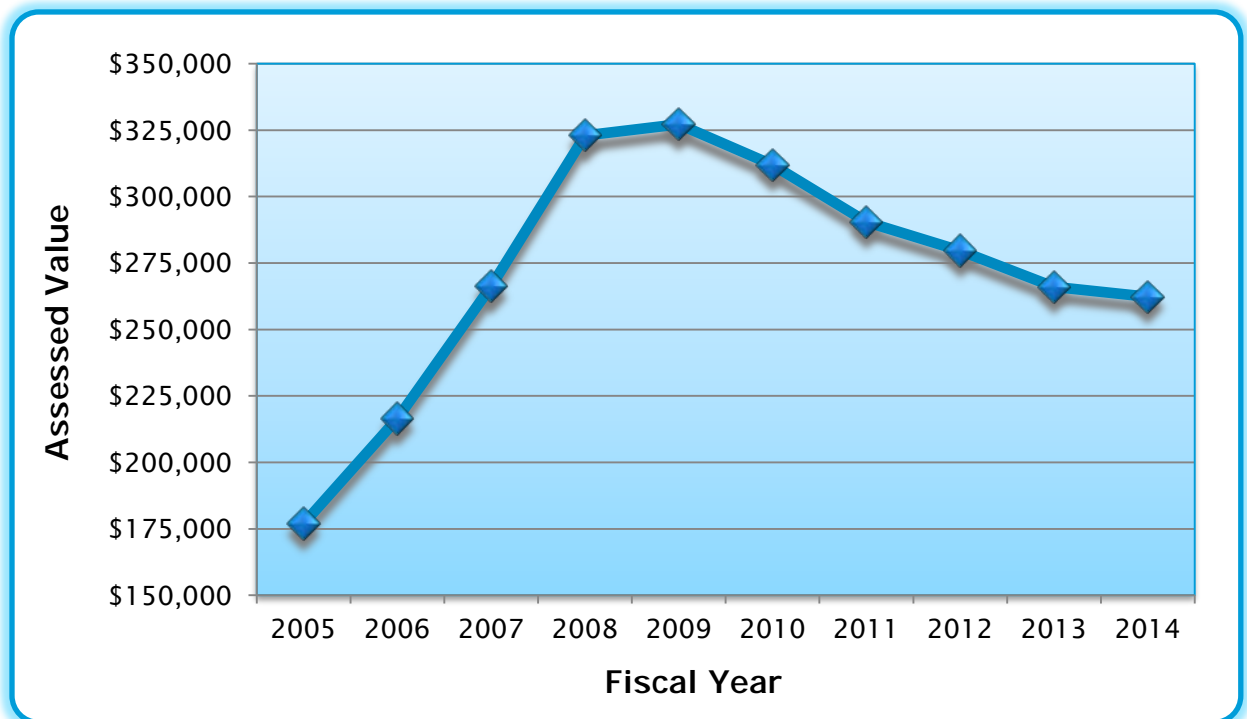
## DISPERSION BY HOUSING TYPE



## AVERAGE ASSESSMENT BY HOUSING TYPE



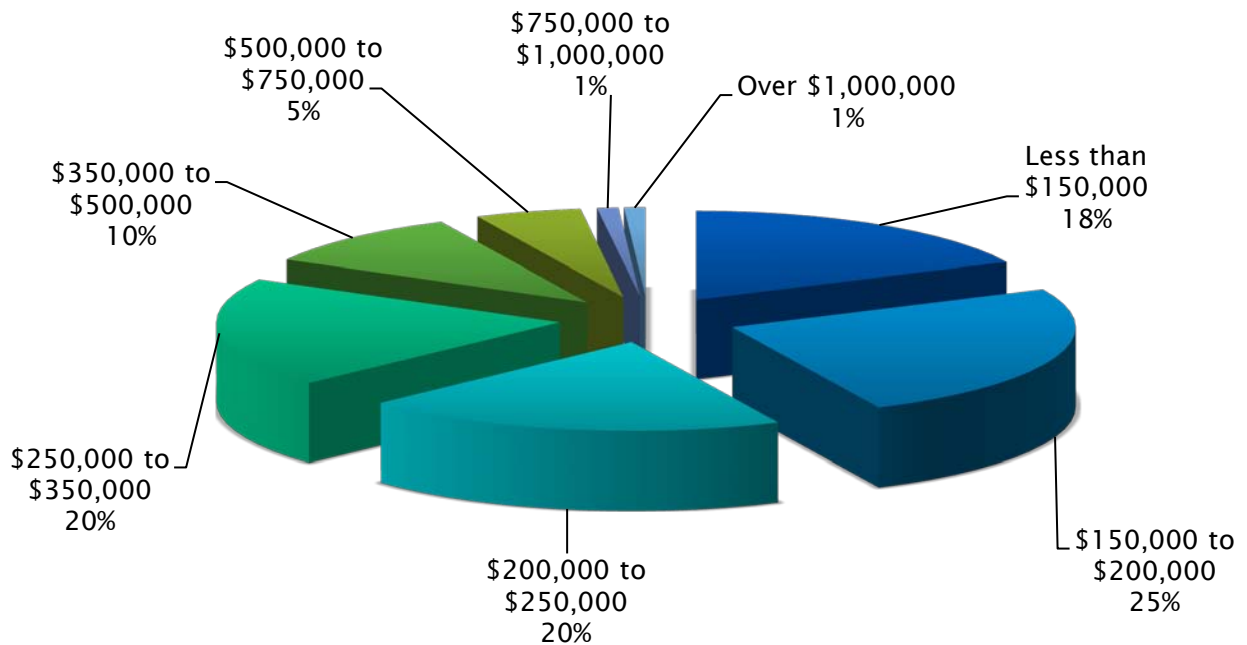
## AVERAGE HOME ASSESSMENT All Residential Properties



## PERCENTAGE OF HOUSING BY VALUE RANGE

18%	Assessed Less Than	\$150,000
43%	Assessed Less Than	\$200,000
63%	Assessed Less Than	\$250,000
83%	Assessed Less Than	\$350,000
93%	Assessed Less Than	\$500,000
98%	Assessed Less Than	\$750,000
99%	Assessed Less Than	\$1,000,000

*There are 1,406 homes assessed over \$1,000,000.*

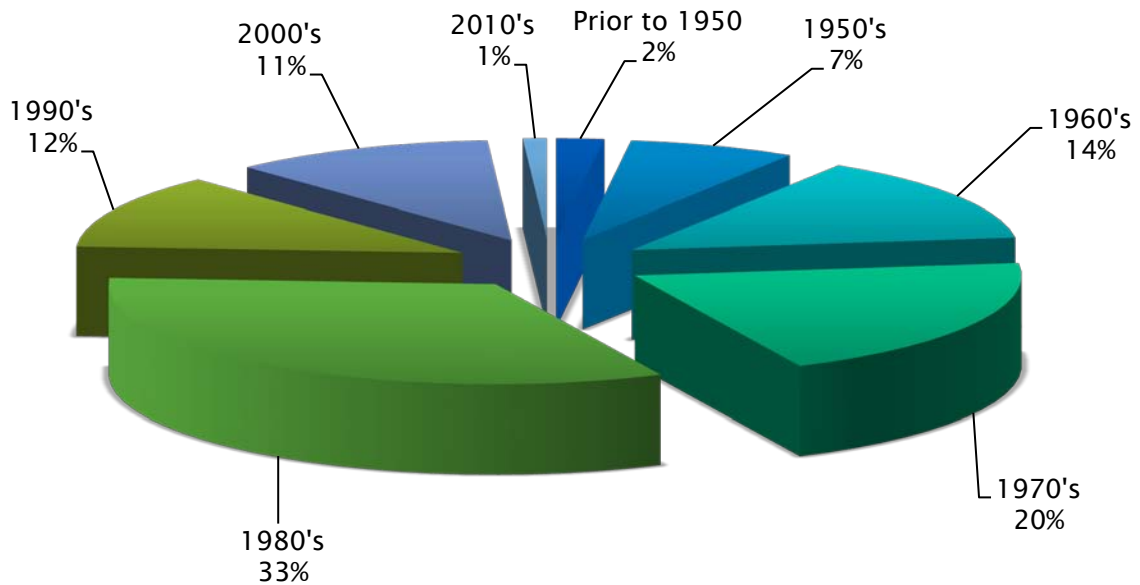


## RESIDENCES BY YEAR BUILT

Year Built	Number	Mean Assessment*
Prior to 1950	2,487	\$425,300
1950 to 1959	9,942	\$249,300
1960 to 1969	19,644	\$254,900
1970 to 1979	27,888	\$243,800
1980 to 1989	47,006	\$220,100
1990 to 1999	17,219	\$311,300
2000 to 2009	14,977	\$352,000
2010 to Present	1,697	\$397,800

*\*Rounded to nearest \$100*

## PERCENTAGE BY YEAR BUILT



## FY 2014 ASSESSMENTS BY PROPERTY CLASSIFICATION

Classification	Parcels	Assessment	Percent of Total
General Commercial	3,931	\$4,751,945,400	9.8%
Hotel	1,143	989,377,500	2.0%
Office	1,048	1,427,523,700	3.0%
Industrial	1,157	852,917,600	1.8%
Apartment	908	2,816,025,000	5.8%
Residential	104,738	29,775,083,379	61.6%
Townhouses	19,692	2,752,844,700	5.7%
Condominiums	22,235	4,844,730,400	10.0%
Agriculture	623	154,340,223	0.3%
<b>Total</b>	<b>155,475</b>	<b>\$48,364,787,902</b>	<b>100%</b>

*\*Parcels reflect number of tax records as opposed to number of lots or buildings.*

- ❖ *Agriculture reflects state required coding of farms of 20 acres and over (Agriculture or Residential zoning). Residential includes vacant lots and farms of less than 20 acres (Residential or Agriculture zoning). Commercially zoned farm land of any size is included in General Commercial. Assessments are based upon taxable land use values as opposed to fair market value for all qualifying farms.*

## ASSESSMENT COMPARISON BY CLASSIFICATION

Classification	2014 Assessment	2013 Assessment	2012 Assessment
General Commercial	9.8%	9.7%	9.4%
Hotel	2.0%	2.1%	2.0%
Office	3.0%	2.9%	2.6%
Industrial	1.8%	1.7%	1.7%
	} 16.6%	} 16.4%	} 15.7%
Apartment	5.8%	5.5%	5.1%
Residential	61.6%	61.6%	62.1%
Townhouse	5.7%	5.9%	6.2%
Condominium	10.0%	10.3%	10.6%
Agriculture	0.3%	0.3%	0.3%
	} 83.6%	} 83.6%	} 84.3%

2011	Commercial	15.4%
	Residential	84.6%
2010	Commercial	15.0%
	Residential	87.0%
2009	Commercial	13.7%
	Residential	87.0%
2008	Commercial	13.0%
	Residential	87.0%
2007	Commercial	14.3%
	Residential	85.7%
2006	Commercial	15.6%
	Residential	84.4%
2005	Commercial	16.8%
	Residential	83.2%

## CHANGE IN PROPERTY VALUE BY CLASSIFICATION

(January 2012 to January 2013)

Classification	FY 2014 Assessment	Change*	
General Commercial	\$4,751,945,400	+16,152,300	+0.3%
Hotel	989,377,500	-17,722,000	-0.2%
Office	1,427,523,700	-1,548,600	-0.1%
Industrial	852,917,600	+12,093,600	+0.1%
Apartment	2,816,025,000	+167,127,700	+6.3%
Residential	29,775,083,379	-193,059,200	-0.6%
Townhouses	2,752,844,700	-111,195,700	-3.9%
Condominiums	4,844,730,400	-150,838,800	-3.0%
Agriculture	154,340,223	+1,093,800	+0.7%
<b>Total</b>	<b>\$48,364,787,902</b>	<b>-\$277,896,900</b>	<b>0.6%</b>

*\*Reflects growth and appreciation.*

**NEW CONSTRUCTION\***  
(January 2012 thru December 2012)

Commercial		
18	General Commercial	\$25,908,600
1	Timeshare	47,377,600
4	Industrial	9,674,200
3	Office	9,228,300
35	Commercial/Industrial Additions	18,838,900
<b>Total Commercial New Construction</b>		<b>\$111,027,600 32.8%</b>

Residential		
381	Single Family	\$103,519,000
3	Duplexes	1,215,600
23	Townhouses	4,881,600
128	Condominium Units	29,352,000
570	Apartments/Multi-Family	66,013,400
1,183	Residential Additions	22,668,300
<b>Total Residential New Construction</b>		<b>\$227,649,900 67.2%</b>

<b>Total New Construction</b>		<b>\$338,677,500 100%</b>
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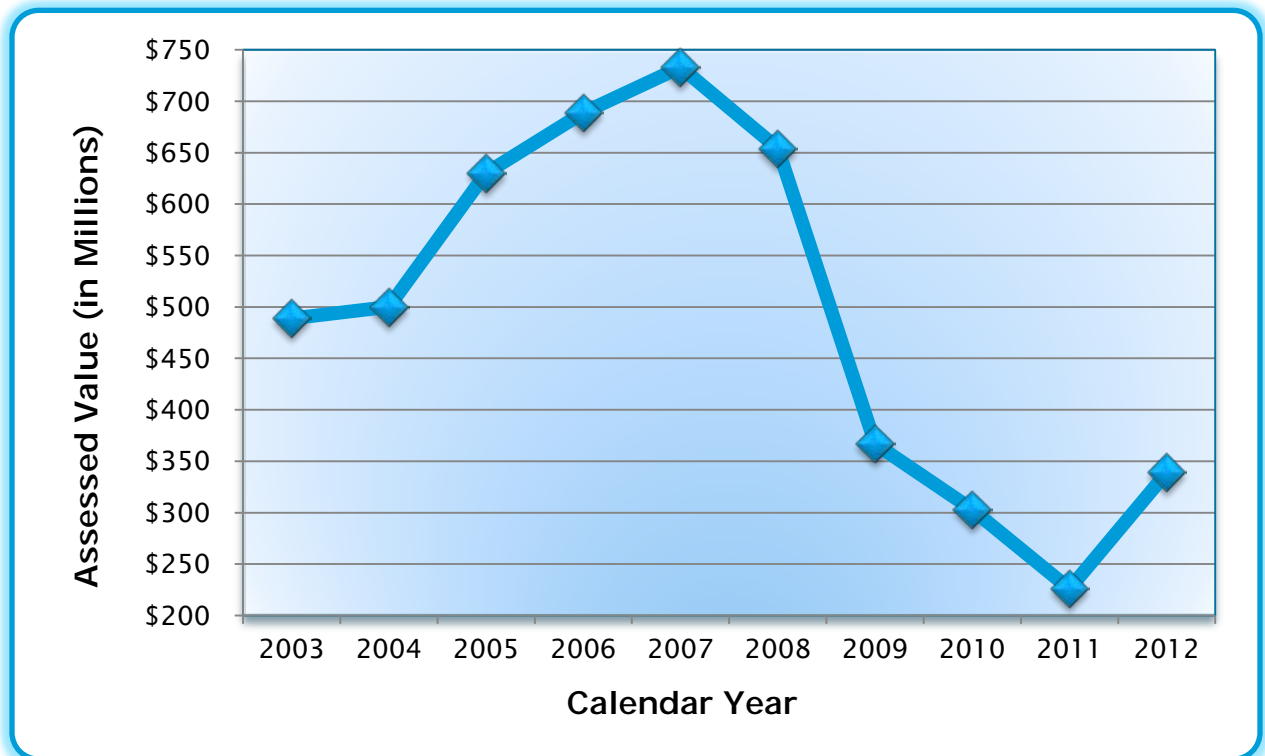
*\*Buildings/structures only (excludes land).*



## ANNUAL NEW CONSTRUCTION

2012	\$338,677,500
2011	\$225,704,212
2010	\$302,865,692
2009	\$366,831,498
2008	\$653,804,225
2007	\$732,890,197
2006	\$689,402,394
2005	\$629,561,271
2004	\$500,309,146
2003	\$488,651,644

*\*Buildings/structures only (excludes land).*

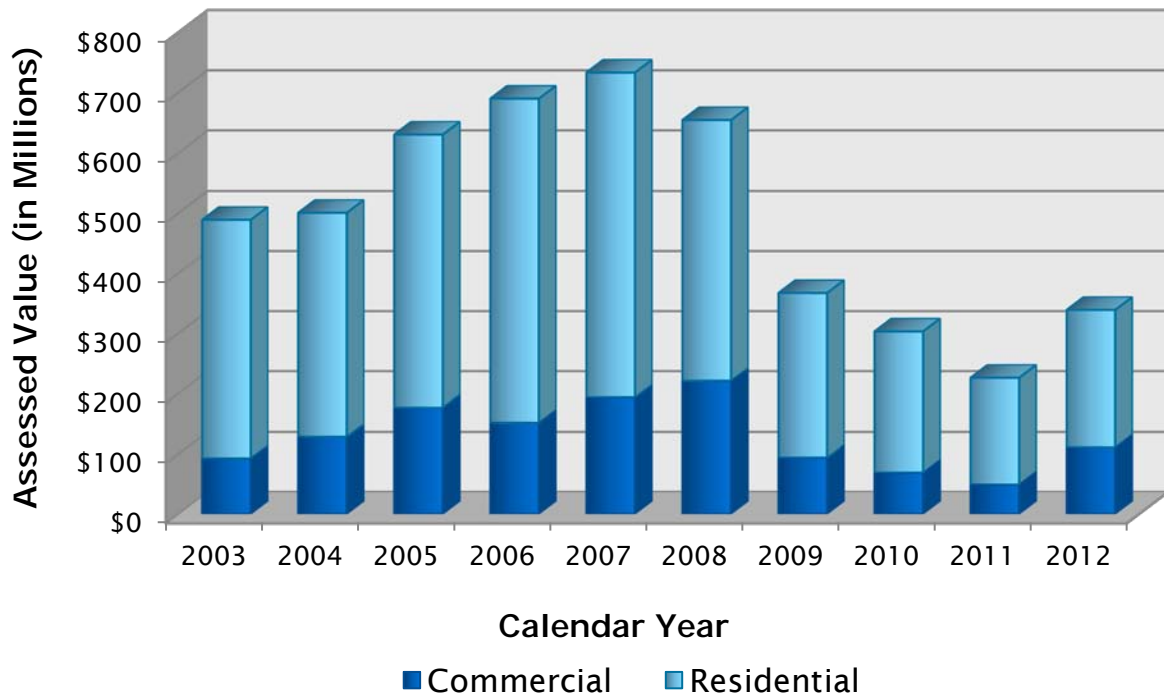


## VALUE OF YEARLY NEW CONSTRUCTION\*

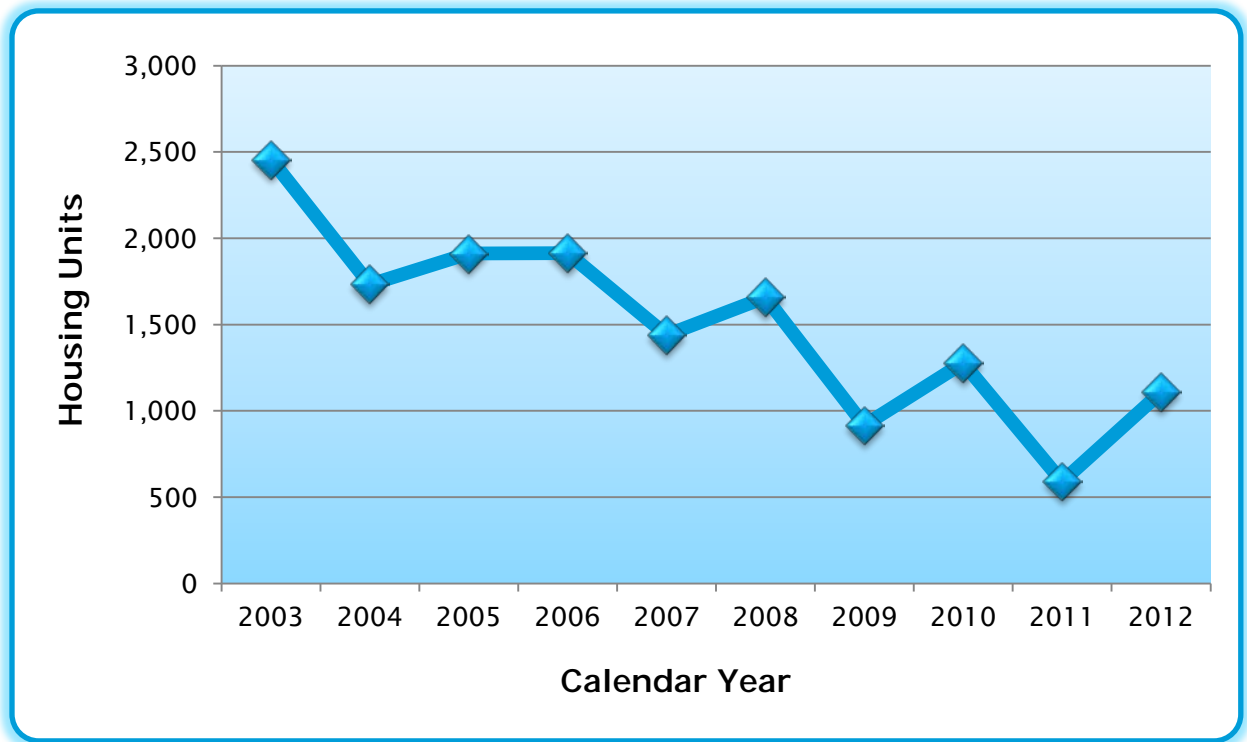
(In Millions of Dollars)

Year	Total	Commercial		Residential	
2012	\$338.6	\$111.0	(32.8%)	\$227.6	(67.2%)
2011	\$225.7	\$ 48.8	(21.6%)	\$176.9	(78.4%)
2010	\$302.8	\$ 68.8	(22.7%)	\$234.0	(77.3%)
2009	\$366.8	\$ 93.8	(25.6%)	\$273.0	(74.4%)
2008	\$653.8	\$220.8	(33.8%)	\$433.0	(66.2%)
2007	\$732.8	\$193.4	(26.4%)	\$539.4	(73.6%)
2006	\$689.4	\$151.5	(22.0%)	\$537.9	(78.0%)
2005	\$629.5	\$176.8	(28.1%)	\$452.7	(71.9%)
2004	\$500.3	\$128.4	(25.7%)	\$371.9	(74.3%)
2003	\$488.6	\$ 92.5	(18.9%)	\$396.1	(81.1%)

*\*Buildings/structures only (excludes land).*

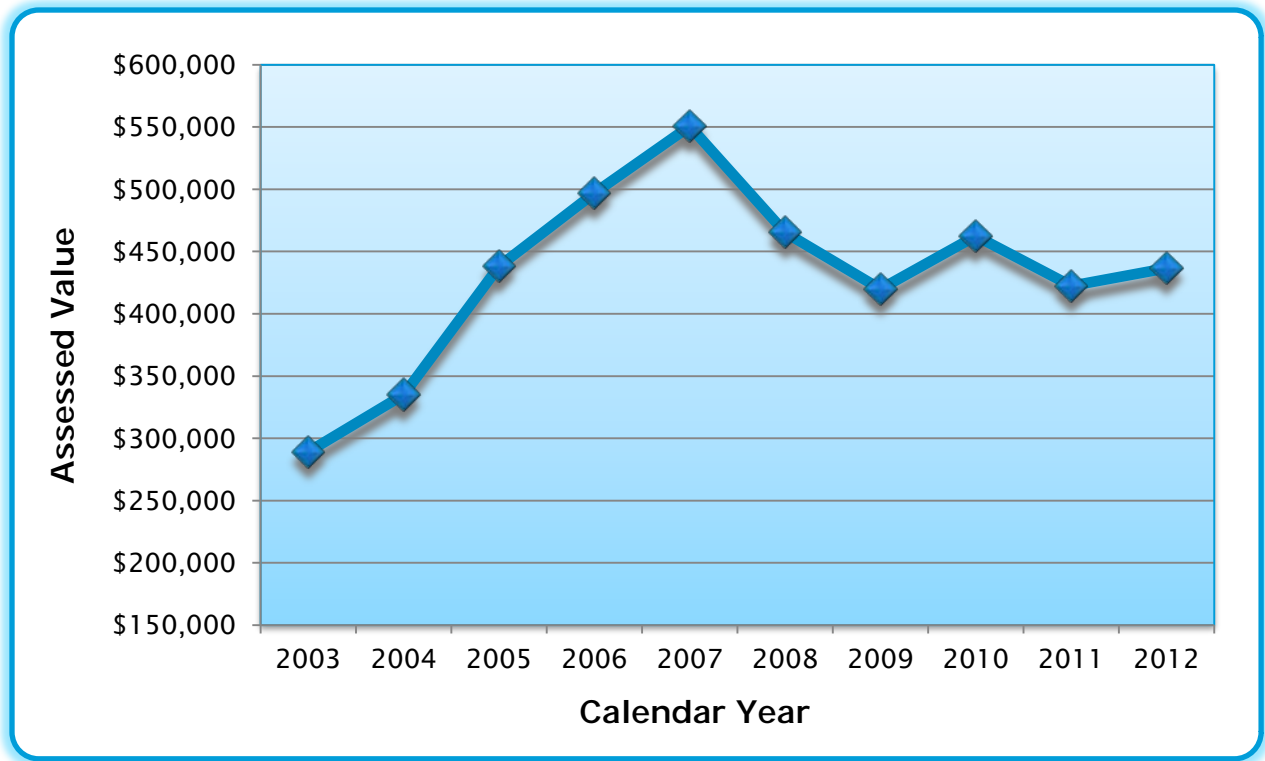


## NUMBER OF NEW HOUSING UNITS BUILT



Year	Homes	Duplex Units	Apartment Units	Total Housing Units
2012	532	6	570	1,108
2011	566	4	20	590
2010	541	20	716	1,277
2009	770	10	136	916
2008	1,050	22	586	1,658
2007	1,376	18	45	1,439
2006	1,499	16	398	1,913
2005	1,335	12	564	1,911
2004	1,529	10	193	1,732
2003	1,674	12	770	2,456

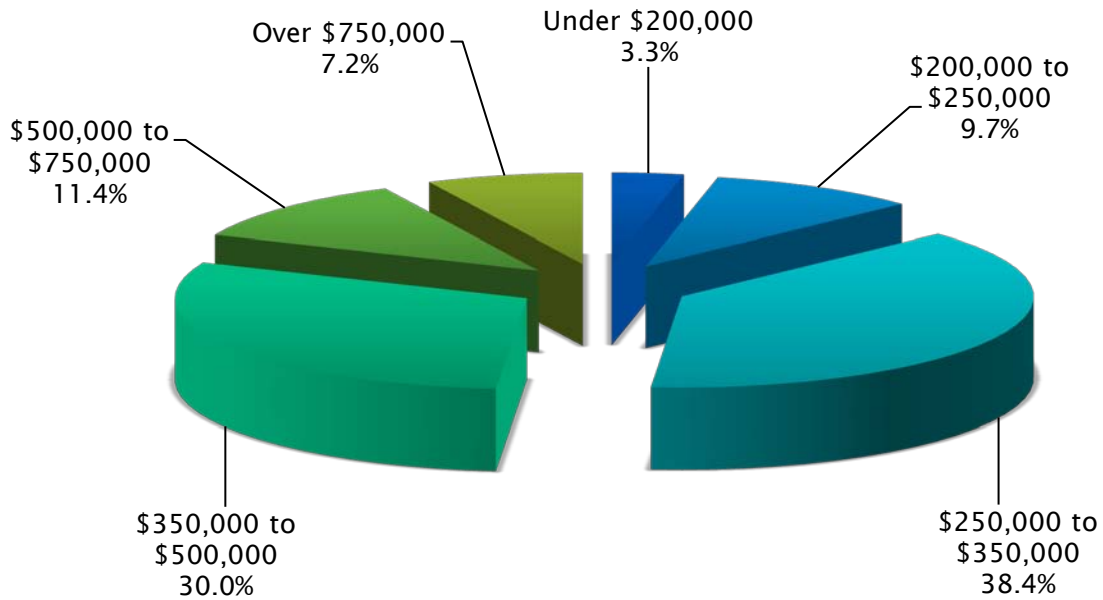
## AVERAGE ASSESSMENT ON A NEW HOME



Year	Median	Mean
2012	\$346,000	\$436,400
2011	\$360,600	\$422,300
2010	\$347,600	\$462,500
2009	\$331,700	\$419,700
2008	\$335,700	\$465,200
2007	\$378,300	\$550,700
2006	\$398,500	\$496,900
2005	\$320,200	\$438,000
2004	\$262,400	\$335,100
2003	\$247,800	\$289,100

*\*Rounded to nearest \$100*

## NEW HOME CONSTRUCTION BY VALUE RANGE



## PERCENTAGE BY PROPERTY VALUE RANGE

Residential Value Range	Percentage of New Homes
Under \$200,000	3.3%
\$200,000 to \$250,000	9.7%
\$250,000 to \$350,000	38.4%
\$350,000 to \$500,000	30.0%
\$500,000 to \$750,000	11.4%
Over \$750,000	7.2%

51.4% below \$350,000

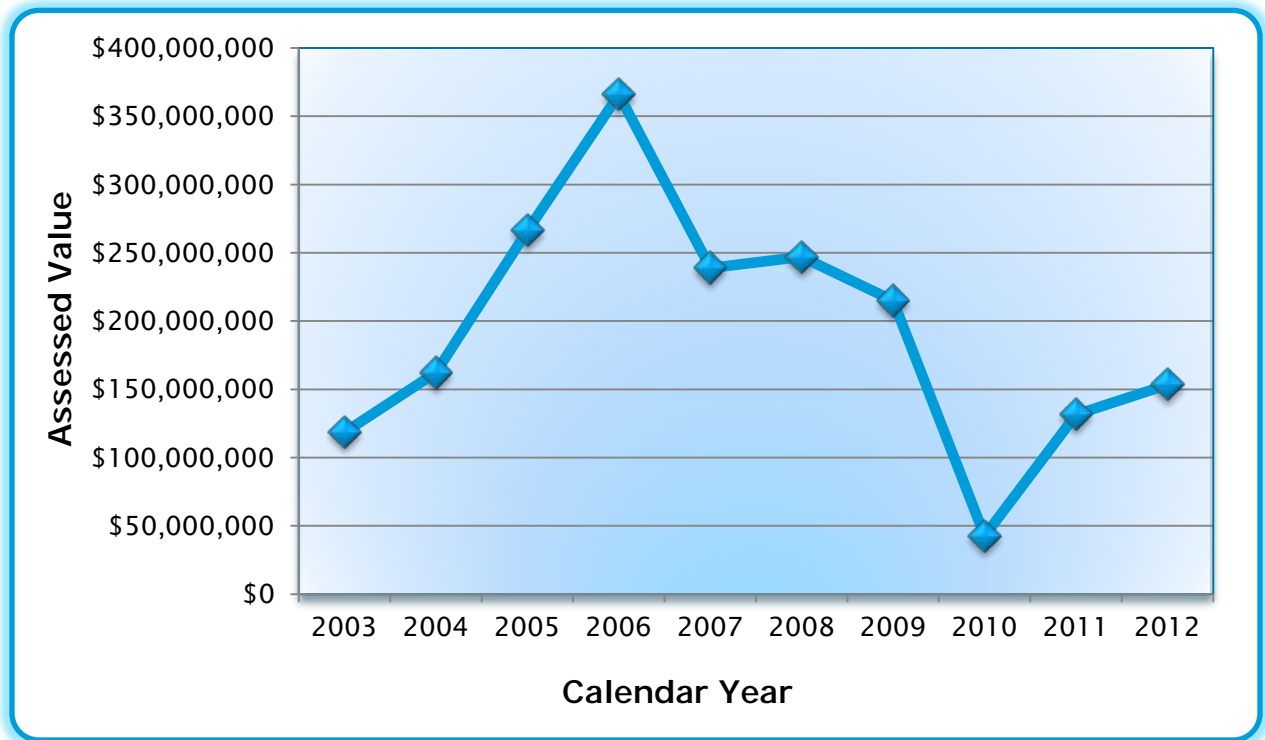
48.6% above \$350,000

## CHANGE IN LAND

(Re-zonings and Subdivision of Property)

2012	\$153,400,379
2011	\$131,612,797
2010	\$ 42,585,294
2009	\$ 214,913,363
2008	\$ 247,025,749
2007	\$ 238,947,735
2006	\$ 365,848,868
2005	\$ 266,085,672
2004	\$ 162,113,136
2003	\$ 118,497,208

*Yearly estimates projected based upon six months of actual data.*



## GROWTH AND APPRECIATION/DEPRECIATION

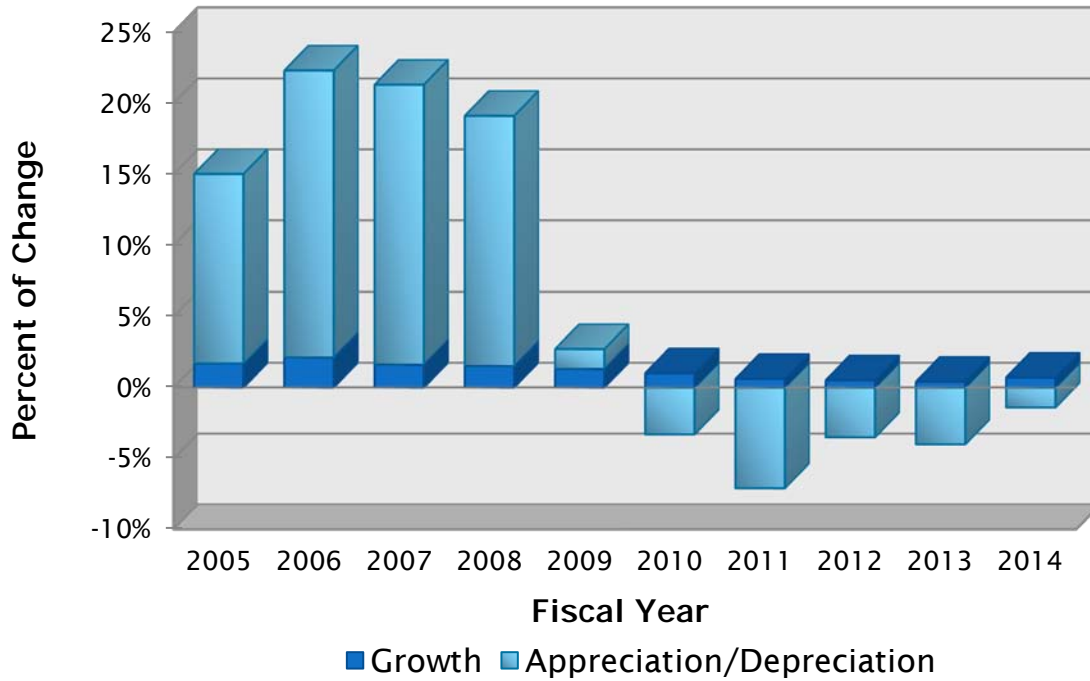
(July 1 Land Book to July 1 Land Book)

Fiscal Year 2014		
Growth (Projected)	\$332,157,500	0.7%
Depreciation	<u>- 686,324,800</u>	<u>-1.4%</u>
Assessment Change	-\$354,167,300	-0.7%

Fiscal Year 2013		
Growth	\$ 333,853	0.6%
Appreciation	<u>-2,030,406,272</u>	<u>-4.0%</u>
Assessment Change	-\$ 1,696,553	-3.4%

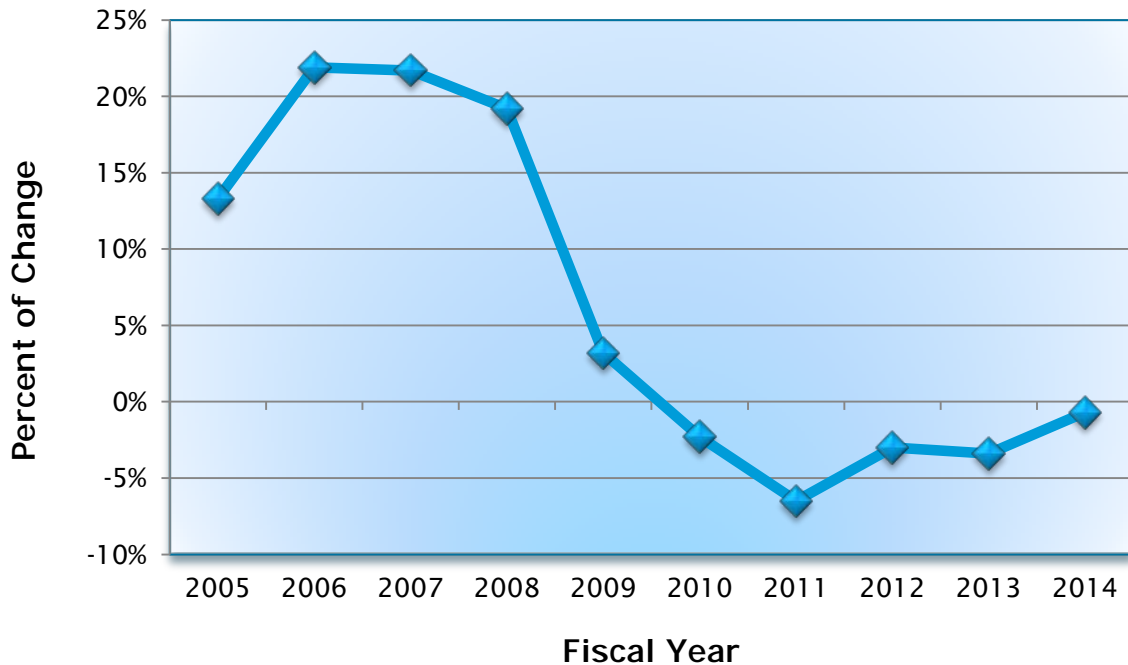
Fiscal Year	Growth	Appreciation/ Depreciation	Assessment Change
2012	0.7%	-3.5%	-2.8%
2011	0.6%	-6.8%	-6.2%
2010	1.0%	-3.3%	-2.3%
2009	1.8%	1.4%	3.2%
2008	1.7%	17.5%	19.2%
2007	2.0%	19.7%	21.7%
2006	1.7%	20.2%	21.9%
2005	1.8%	11.5%	13.3%

## GROWTH AND APPRECIATION/DEPRECIATION



Fiscal Year 2014(Projected)	
Growth	0.7%
Appreciation/Depreciation	-1.4%
Assessment Change	-0.7%

## Change in Assessment





# TAX INCREMENT FINANCING & SPECIAL SERVICE DISTRICTS

Sandbridge District TIF & SSD		
Base Year	FY 1998	\$206.1 Million
Preliminary	FY 2014	\$986.1 Million

Central Business District South TIF*		
Base Year	FY 1999	\$151.8 Million
Preliminary	FY 2014	\$700.1 Million
<u>SSD</u>		
First Year	FY 2003	\$ 18.5 Million
Preliminary	FY 2014	\$328.9 Million

FY 2014 as of January 2013

*\*CBD South TIF includes the SSD*

**NEIGHBORHOOD DREDGING**  
Special Service District

Old Donation Creek		
Preliminary	FY 2014	\$35.6 Million

Bayville Creek		
Preliminary	FY 2014	\$13.4 Million

FY 2014 as of January 2013

**ENERGY EFFICIENT BUILDINGS**  
Partial Real Estate Tax Reduction

FY 2013 Program Recipients		Tax Reduction
Residential Properties	25	\$18,457
Commercial Properties	6	46,333
<b>Total</b>	<b>31</b>	<b>\$64,790</b>

*\*Based upon \$0.80 tax rate for qualified buildings.*

**REAL ESTATE TAX EXEMPTION FOR  
100% DISABLED VETERANS**  
Fiscal Year 2013

Program Recipients	Tax Reduction
700	\$1,745,343

**VIRGINIA LANDMARKS REGISTER**  
Partial Real Estate Tax Reduction

FY 2013 Tax Reduction	\$12,684
Hermitage House Keeling House Miller-Masury House/Greystone Manor Pembroke Manor Shirley Hall Thomas Murray House Weblin House Woodhouse House Briarwood Green Hill House	

*\*Based upon \$0.51 tax rate on historical buildings.*

# REAL ESTATE TAX EXEMPTION/DEFERRAL/FREEZE FOR SENIOR CITIZENS AND DISABLED PERSONS

Fiscal Year 2013

Program Recipients			
	<u>Senior Citizens</u>	<u>Disabled Persons</u>	<u>Total</u>
Exemption	6,183	1,383	7,566
Freeze	9	0	9
Deferral	23	0	23
<b>Grand Total</b>	<b>6,215</b>	<b>1,383</b>	<b>7,598</b>

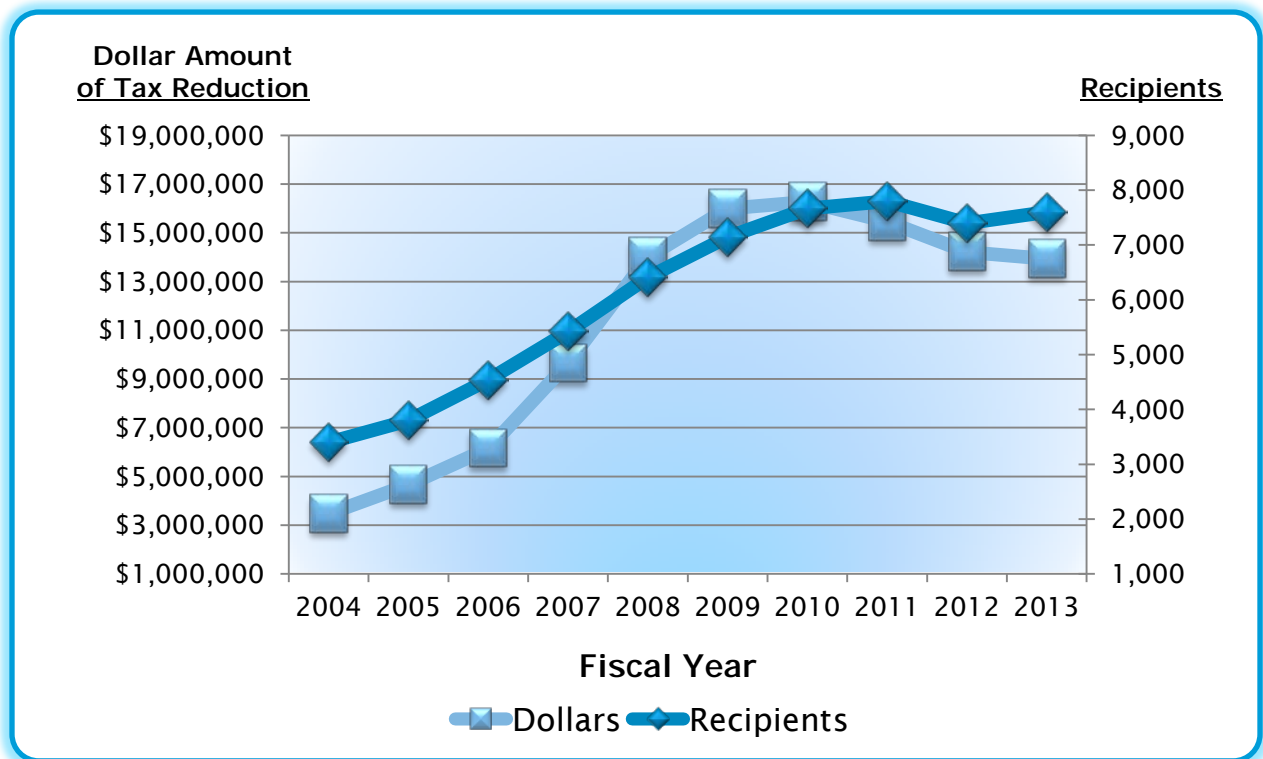
## Breakdown of Percentage Exemption

<u>Percentage of Exemption</u>	<u>Number of Applicants</u>
100%	6,059
80%	463
60%	385
40%	364
20%	295

Total Exemptions	\$13,930,964	Average Exemption	\$1,841
Total Freeze	\$1,565	Average Freeze	\$174
Total Deferrals	\$61,798	Average Deferral	\$2,687

## SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION/FREEZE/DEFERRAL

	Number of Recipients	Tax Deferred	Tax Reduction
<b>FY 2013</b>	<b>7,598</b>	<b>\$61,798</b>	<b>\$13,932,529</b>
FY 2012	7,398	\$53,339	\$14,209,588
<b>FY 2011</b>	<b>7,798</b>	<b>\$35,755</b>	<b>\$15,456,561</b>
FY 2010	7,666	\$35,717	\$16,292,651
<b>FY 2009</b>	<b>7,143</b>	<b>\$30,596</b>	<b>\$15,993,977</b>
FY 2008	6,408	\$35,304	\$14,011,232
<b>FY 2007</b>	<b>5,420</b>	<b>\$79,342</b>	<b>\$9,651,395</b>
FY 2006	4,539	\$72,806	\$6,147,803
<b>FY 2005</b>	<b>3,803</b>	<b>\$36,849</b>	<b>\$4,660,146</b>
FY 2004	3,396	\$21,710	\$3,462,498



## LAND USE TAXATION FISCAL YEAR 2013

Number of Parcels Under Program	991
Number of Acres Under Program	34,650
Number of Acres of Land in the City	158,720
Percentage of City's Acreage Under Land Use	22%

Number of Acres in:	Agriculture	19,108
	Forest	9,511
	Open Space	2,321
	Swamp	2,310
	Marsh	1,400
	<b>Total</b>	<b>34,650</b>

Deferred Value	\$326,456,900	Deferred Tax	\$3,101,341
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## LAND USE TAXATION

Fiscal Year	Acreage Under Land Use Program	Acreage Rolled Back		Roll Back Taxes
2013	34,650	--		
2012	34,710	8	\$	52,345
2011	35,555	13	\$	54,963
2010	34,773	99	\$	154,060
2009	34,607	65	\$	547,164
2008	35,380	541	\$	1,297,819
2007	35,395	130	\$	210,529
2006	36,609	361	\$	718,919
2005	38,073	589	\$	1,414,937
2004	40,474	1,069	\$	1,754,069

## LAND USE VALUES

Fiscal Year	Agriculture*	Forest*
2014	\$1190	\$442
2013	\$850	\$455
2012	\$480	\$463
2011	\$470	\$505
2010	\$350	\$549
2009	\$300	\$550
2008	\$320	\$470
2007	\$360	\$440
2006	\$420	\$405
2005	\$380	\$395
2004	\$450	\$425

*\*Based upon per acre Class III agriculture and good forest.*

## TAX EXEMPT PROPERTY

Federal Government	173	Parcels	\$1,890,709,700
State Government	189	Parcels	187,872,200
Local Government	2,120	Parcels	3,306,928,037
Regional Government	115	Parcels	119,016,600
Cemeteries & Graves	90	Parcels	2,429,900
Religious	364	Parcels	633,182,400
Educational	29	Parcels	395,040,900
Fire & Rescue Squads	8	Parcels	7,562,300
Benevolent	20	Parcels	12,352,700
Charitable	484	Parcels	467,487,700
<b>Totals</b>	<b>3,592</b>	<b>Parcels</b>	<b>\$7,022,582,437</b>



<u>Cemeteries and Graves</u>	Section 58.1-3606A (3), B	\$	2,429,900
<u>Religious</u>	Section 58.1-3606A(2), B		
Churches		\$	591,606,900
Parsonages		\$	14,609.600
Armed Services of YMCA		\$	788,700
Salvation Army		\$	9,492,900
Union Mission, Inc.		\$	5,475,500
YMCA of Tidewater, Inc.		\$	11,208,800
<u>Educational</u>	Section 58.1-3606A(4), B		
Association for Research & Enlightenment		\$	11,594,800
Cape Henry Collegiate School		\$	19,096,700
Catholic High School		\$	16,324,200
Friends School		\$	7,867,000
Gateway Christian School		\$	5,502,600
Old Dominion University, Real Estate Foundation		\$	24,885,000
Regent University		\$	103,573,500
State Board for Community Colleges		\$	79,488,000
UJFT Community Campus LLC		\$	15,019,000
Virginia Wesleyan College		\$	111,690,100
<u>Fire and Rescue Squads</u>	Section 58.1-3610		
Chesapeake Beach Volunteer Fire		\$	927,200
Ocean Park Volunteer Fire		\$	772,600
Thalia Fire Department		\$	416,700
Virginia Beach Rescue Squad, Inc.		\$	5,445,800

<u>Benevolent</u>	Section 58.1-3606A(7), B 3607A(1), 3650.1-650.443	
Columbian Club of Virginia Beach	\$	493,700
Disabled American Veterans	\$	2,474,700
Elks Lodge	\$	523,900
Fraternal Order of Eagles	\$	780,800
Masonic Lodges	\$	4,905,100
Moose Lodge	\$	2,117,300
O.S.I.A. of Tidewater, Inc. (Roma Lodge)	\$	570,300
General MacArthur Memorial Post	\$	486,900
<u>Charitable</u>	Section 58.1-3606A(5), A(7), A(8), B, 3607(A)1, 3608, 3611, 3613, 3614, 3618, 3650.1-3650.904	
Association for Preservation of Va. Antiquities (Lynnhaven & Wishart Houses and Cape Henry Lighthouse)	\$	189,000
Boys Club of Norfolk	\$	3,648,000
Little Theater of Virginia Beach	\$	909,800
Princess Anne County Historical Society (Wolfsnare Plantation)	\$	308,000
Sentara Princess Anne Hospital	\$	146,347,400
Sentara Virginia Beach General Hospital	\$	146,982,700
Tidewater Council of Boy Scouts, etc.	\$	1,085,900
Trust for Public Land	\$	6,097,700
Virginia Beach SPCA	\$	1,694,900

**EXEMPTED BY THE GENERAL ASSEMBLY WITH  
COUNCIL ENDORSEMENT**

Al Anon Family Group Headquarters, Inc.	\$	2,774,100
Baycliff Civic League, Inc.	\$	412,300
Beach Health Clinic, Inc.	\$	1,114,800
Beth Sholom Home of Eastern Virginia	\$	6,129,400
Beth Sholom Terrace	\$	12,768,900
Birdneck Point Community League	\$	146,600
Biznet, Inc.	\$	1,692,300
Blackwater Creeds Foundation	\$	412,700
Branch 99 Fleet Reserve Associates, Inc.	\$	520,500
CAMG-A, Inc.	\$	112,200
CAMG-AA, Inc.	\$	219,800
CAMG-B, Inc.	\$	131,100
CAMG-C, Inc.	\$	134,900
CAMG-D, Inc.	\$	112,500
CAMG-E, Inc.	\$	200,800
CAMG-F, Inc.	\$	179,900
CAMG-H, Inc.	\$	145,500
CAMG-J, Inc.	\$	171,700
Carolanne Farm Swim Club, Inc.	\$	400,300
Chinese Community Associates of Hampton Roads, etc.	\$	1,217,200
Club Brittany, Inc.	\$	779,100
Community Alternatives Management Group	\$	9,611,000
Council of United Filipino Organizations	\$	2,312,400
Diamond Springs Civic League, Inc.	\$	169,900
Habitat for Humanity of South Hampton Roads, Inc.	\$	70,800
Holland Meadows Swim & Racquet Club, Ltd.	\$	290,000
Judeo Christian Outreach Center, Inc.	\$	1,634,400
Kings Grant Community League, Inc.	\$	741,700
Larkspur Civic League, Ltd.	\$	440,000
Little Neck Swim & Racquet Club, Inc.	\$	2,381,500
Marian Manor, Inc.	\$	7,367,700
Nature Conservancy	\$	2,668,300
North Alanton Civic League, Inc.	\$	2,448,700
Our Lady of Perpetual Help	\$	10,011,300

Outreach for Christ, Inc.	\$	252,200
Pembroke Manor Recreation, Inc.	\$	176,500
Pembroke Meadows Civic League, Inc.	\$	969,300
Pine Ridge Civic League, Ltd.	\$	267,800
Russell House, Inc.	\$	9,454,400
Salem Woods Civic Association, Inc.	\$	399,400
Samaritan House, Inc.	\$	4,347,200
Sugar Plum, Inc.	\$	1,108,000
Sullivan House	\$	13,823,600
UJFT Community Campus, LLC (Jewish Family Services)	\$	2,209,300
Vetshouse, Inc.	\$	431,900
Virginia Beach Christian Outreach Group	\$	658,500
Virginia Beach Community Trust	\$	197,300
Virginia Beach Community Development Corp.	\$	33,162,500
Virginia Beach Ecumenical Housing	\$	1,018,000
Zion Place, Inc.	\$	6,477,400

### EXEMPTED BY CITY COUNCIL

American Cancer Society, South Atlantic Division	\$	2,413,900
Aragona-Pembroke Little League, Inc.	\$	623,700
Equi-Kids Therapeutic Riding Programs	\$	2,112,500
Fraternal Order of Police Virginia Beach	\$	1,455,800
Hampton Roads Youth Hockey Assoc.	\$	1,483,700
Heart Havens, Inc.	\$	240,500
Mercy Medical Airlift	\$	487,600
Onesimus Ministries of Norfolk, Inc.	\$	241,500
OS HC, LLC (Operation Smile Headquarters)	\$	2,241,400
St. Gregory The Great Catholic Church	\$	2,489,900
United Cerebral Palsy of S & C Va.	\$	418,700
Virginia Baptist Children's Home & Family Services	\$	254,500
Virginia Beach Events Unlimited	\$	883,000