



## Approval Process

To determine the tax status of the property in question, the Real Estate Assessments Office will review all documents the applicant provides to the County to determine the ownership and use of the property. Staff will determine whether the use of the property is exclusive, if it is in accordance with the purpose for which the organization is classified, and the date the tax-exempt use began. The applicant must grant County staff access to inspect the interior of all structures on the property and all unimproved areas on the property.



## TAX EXEMPTIONS FOR CHURCHES AND RELIGIOUS BODIES



## Application

Requests for tax-exempt status on property owned by churches or religious bodies must be made in writing. Organizational documents, proof of nonprofit status, a description of the land use and other materials will be required before the request can be approved. For additional information, contact the Real Estate Assessment Office at 703-792-7417.

**Real Estate Assessments Office**  
4379 Ridgewood Center Drive, #203  
Prince William, Virginia 22192-5308  
Telephone: 703-792-6780  
9:00 a.m. to 4:00 p.m.  
Text Telephone (TTY): 703-792-6293  
[www.pwcgov.org/finance](http://www.pwcgov.org/finance)

Virginia law authorizes tax exemption on real and personal property owned by churches or religious bodies and exclusively occupied or used for religious worship or for the residence of its minister and such additional adjacent land reasonably necessary for the exempt use. Property can be held by incorporated churches or by unincorporated churches or religious bodies in the name of a Court-appointed trustee, an elected or appointed bishop, minister or other ecclesiastical officer with proper authorization or a corporation created pursuant to §57-16.1 of the Virginia Code, as amended, to hold the property.

## Property Exemptions

Section 58.1-3606(A)(2) of the Code of Virginia provides an exemption from local taxation for real and personal property owned by churches or religious bodies exclusively occupied or used for religious worship or for the residence of the minister of any church or religious body.

## Additional Inclusions

- 1.) Personal property, to include motor vehicles owned or leased and used exclusively by the organization for activities that support its religious worship.
- 2.) Storage sheds located on the same or adjacent parcel as the building used for religious, charitable or educational purposes and used to store personal property owned by the church or religious body and exclusively used to further the religious, charitable or educational activities conducted by the organization.
- 3.) Buildings owned by the religious institution used exclusively as a non-profit:
  - homeless shelter or for low-income housing
  - child care center or school
  - food/clothing/home furnishings distribution center
  - community/recreational center used exclusively for charitable or educational activities

*All property uses shall be in compliance with the Prince William County Zoning Ordinance and any applicable federal and state laws.*

## Unimproved Land

Unimproved real estate shall not be eligible for exemption from taxation unless the land is:

- 1.) located on the same parcel as the building used for religious, charitable or educational purposes and used exclusively for religious, charitable or educational purposes, and is necessary for the convenient use of the building;
- 2.) required by County land use ordinances and regulations to be dedicated on approved development plans for use as buffer areas, basic landscaping, tree cover requirements or screening; or
- 3.) acreage for which:
  - a.) development plans for tax-exempt uses have been approved by the County;
  - b.) the appropriate County construction permits have been issued; and
  - c.) construction of the approved improvements has begun.



## Termination of Tax Exemption

Taxation of the exempted property shall be reinstated if the Real Estate Assessments Office determines the tax exempt use has been intentionally abandoned or discontinued.

### **Intentional Abandonment**

Tax-exempt use will be deemed intentionally abandoned when:

- 1.) the property owner has notified, in writing, the Real Estate Assessments Office, or
- 2.) visual inspections of the property and County records indicate the property owner is no longer using the property for the exempt use.

*If it is determined that a tax-exempt use has been intentionally abandoned, taxation of the exempted property shall be reinstated as of the date the Real Estate Assessments Office determines the tax-exempt use was abandoned.*

### **Discontinued Use**

Tax-exempt use will be deemed discontinued when:

- 1.) the organization voluntarily states such, in writing, to the Real Estate Assessments Office, or
- 2.) confirmed such, in writing, after a status request from the Real Estate Assessments Office has been made.

*If it is determined that a tax-exempt use has been discontinued, taxation of the exempted property shall be reinstated if the tax-exempt use is not resumed within two years from the date the tax-exempt use ceased. The effective date of the reinstated tax shall be the date the Real Estate Assessments Office determines the tax-exempt use ceased.*

