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March 7, 2017

Members of the Louisiana State Legislature
State Capitol
Baton Rouge, LA 70804

Re: Constitutional Amendment for Nonprofit Exemptions

Dear Legislators:

In 1996 and 2011, the Bureau of Governmental Research published reports exploring the cost of ad valorem property tax exemptions. [In 1996](#), BGR found that two-thirds of New Orleans' real property value was off the tax roll. This was due primarily to government and nonprofit property tax exemptions, with the homestead exemption accounting for a significant portion as well. [In 2011](#), BGR estimated that 60% of property value was off the tax roll, and local taxing bodies had to forego more than \$125 million in annual revenue due to nonprofit exemptions alone. BGR also found that the number of parcels owned by nonprofits had grown rapidly, increasing by 60% between 1996 and 2011.¹

[In March 2016](#), BGR pointed out that Louisiana's constitution is significantly out of step with national norms when it comes to the nonprofit exemption.² Specifically, we noted that:

- The exemption provisions in the constitution are too broad.
- The provisions are not necessarily tied to public benefits.
- The provisions do not require that nonprofit property actually be used for an exempt purpose. As a result, property that is sitting idle, held for future investment or even used for a related commercial purpose is exempt from taxation.

¹ Bureau of Governmental Research, *The Nonprofit Margin: Addressing the Costs of the Nonprofit Exemption in New Orleans*, March 2011, pp. 2-3. See also BGR, *Property Taxes in New Orleans: Who Pays? Who Doesn't? And Why?*, October 1996.

² BGR, *It's Time for Common Sense on Nonprofit Exemptions*, March 2016. See also Kenyon, Daphne A., and Adam H. Langley, *The Property Tax Exemption for Nonprofits and Revenue Implications for Cities*, The Lincoln Institute of Land Policy, November 2011, p. 9. According to the report, "One major outlier is Louisiana, which has an unusually broad charitable exemption that covers fraternal organizations, labor unions, professional associations, and other nonprofits that are typically not exempt from property taxation in other states. Additionally, Louisiana's use requirement is weaker than most states', so individual properties owned by an exempt nonprofit will be tax-exempt even if they are not actually used for an exempt purpose."

In January 2017, BGR surveyed all 50 state constitutions. The survey confirmed that Louisiana's nonprofit exemptions remain unusual among the 34 states whose constitutions directly address them.³ For instance, Louisiana's constitution is alone in specifying that fraternal organizations, labor unions and professional associations are exempt. Most significantly, Louisiana is an outlier among the 50 states for its complete failure to include a use requirement in its nonprofit property tax exemptions. Even the minority of states that leave nonprofit exemptions entirely to the statutes require exempt properties to be used for exempt purposes. In fact, until drafters of the 1974 constitution inexplicably removed the language, Louisiana itself had a constitutional use requirement for nonprofit exemptions, stating that "the exemptions shall extend only to property, and grounds thereunto appurtenant, used for the above mentioned purposes, and not leased for profit or income."⁴

Local governments bear the brunt of Louisiana's overly broad and unusually permissive nonprofit exemptions. BGR's 2011 report offers numerous recommendations to improve administration of the exemption and revise the constitution, including giving local governments the power to opt out of certain exemptions. But, at a minimum, the Legislature should approve and submit to voters a constitutional amendment that narrows the eligibility requirements for the nonprofit exemption. The constitutional amendment should:

- Limit exemptions to property of nonprofits formed exclusively for religious, educational, charitable, cultural or burial purposes, and engaged solely in those activities.
- Require the Legislature to establish the parameters of exemptions in a targeted manner that further defines, but in no case expands, the universe of possible exemptions set forth in the constitution.
- Prohibit the Legislature from defining exemptions that have the effect of exempting specific entities, rather than groups of entities.
- Eliminate exemptions for organizations devoted primarily to the interests of a private membership.
- Impose a strict use requirement limiting the exemption to property owned by an eligible nonprofit that is directly and exclusively used for an exempt purpose. When a small portion of a property otherwise dedicated to an exempt purpose is used for a related and supporting non-exempt purpose, the exemption should be pro-rated.

To advance the implementation of these changes, BGR attaches as Appendix A a template for constitutional amendments, including annotations to explain the reason for each recommended

³ BGR found no specific language addressing nonprofit exemptions in the following states' constitutions: Connecticut, Hawaii, Idaho, Iowa, Maine, Maryland, Massachusetts, Mississippi, New Hampshire, Oregon, Pennsylvania, Rhode Island, Vermont, Washington and Wisconsin. Georgia's constitution addresses nonprofit exemptions only indirectly, stating that "Any law which reduces or repeals exemptions granted to religious or burial grounds or institutions of purely public charity must be approved by two-thirds of the members elected to each branch of the General Assembly." (Ga. Const. Art. 7, Sec. 2(IV).) In these states, statutes provide for nonprofit exemptions.

⁴ Louisiana Constitution of 1921, Art. 10, Sec. 4(2). In reviewing the transcripts of the 1973 constitutional convention, BGR found no evidence that the elimination of the use requirement was intentional.

change. The template is meant to cover the most basic concerns with nonprofit exemptions and bring Louisiana's constitution more in line with national norms. However, the Legislature should also consider giving local governments the power to opt out of certain exemptions.

For informational purposes, BGR also attaches as Appendix B a compendium of state constitutional provisions.

In the months ahead, BGR will stand ready to assist the Legislature in its efforts to bring nonprofit exemptions more in line with national norms. If you have any questions or concerns, please do not hesitate to contact me at 504-525-4152, ext. 107, or by e-mail at aglovinsky@bgr.org.

Sincerely,

A handwritten signature in black ink that reads "Amy Glovinsky". The signature is written in a cursive, flowing style.

Amy L. Glovinsky
President & CEO

Enclosures

APPENDIX A: PROPOSED CONSTITUTIONAL AMENDMENT

Const 7§21. Other Property Exemptions

Section 21. In addition to the homestead exemption provided for in Section 20 of this Article, the following property and no other shall be exempt from ad valorem taxation:

...

~~(B)(1)(a)(i) Property owned by a nonprofit corporation or association organized and operated that is used exclusively for religious, dedicated places of burial, charitable, health, welfare, fraternal, cultural, or educational purposes; The property must be owned by a nonprofit corporation or association, no part of the net earnings of which inure to the benefit of any private shareholder or member thereof and which is declared to be exempt from federal or state income tax. The Legislature may place further restrictions upon, but may not expand, the conditions of eligibility for the exemptions provided for in this paragraph. It shall not define exemptions in a manner that has the effect of exempting single entities.~~

~~; and~~

~~(ii) medical equipment leased for a term exceeding five years to such a nonprofit corporation or association which owns or operates a small, rural hospital and which uses the equipment solely for health care purposes at the hospital, provided that the property shall be exempt only during the term of the lease to such corporation or association, and further provided that "small, rural hospital" shall mean a hospital which meets all of the following criteria:~~

~~(aa) It has less than fifty Medicare-licensed acute care beds;~~

~~(bb) It is located in a municipality with a population of less than ten thousand which has been classified as an area with a shortage of health manpower by the United States Health Service; and~~

~~(b) property leased to such a nonprofit corporation or association for use solely as housing for homeless persons, as defined by regulation adopted by the tax commission or its successor provided that the term of such lease shall be for at least five years, that as a condition of entering into the lease the property be in compliance with all applicable health and sanitation codes for use as housing for homeless persons, that the lease shall provide that compensation to be paid the lessor shall not exceed one dollar per year, and that such contract of lease shall recite that the property shall be used exclusively for the purpose of housing the homeless, and further provided that at such time as the property is no longer used solely as housing for homeless persons, the property shall no longer be exempt from taxation;~~

This change clarifies that the primary criterion for exemption is the active use of property for exempt purposes, and not simply nonprofit ownership. This would prevent nonprofits from benefiting from exemptions on property that is vacant or otherwise not used for an exempt purpose.

The change pares down the list of exemptions to basic categories of exempt uses. The constitution does not need to specify other uses because, if they are appropriate, the broader exemption categories cover them. The Legislature may further clarify uses through state statute.

This language authorizes the Legislature to further restrict, but not expand, the universe of possible exemptions set forth in the constitution. It prohibits the Legislature from creating classes of exemption that target particular entities.

BGR has recommended limiting the exemption to property owned by an eligible nonprofit and used for an exempt purpose. This change abides by the BGR recommendation to limit the exemption to property owned by an eligible nonprofit. It also implements the BGR recommendation against drafting exemptions narrowly for the purpose of benefiting specific entities.

This change abides by BGR's recommendation to limit the exemption to property owned by an eligible nonprofit.

~~(2) property of a bona fide labor organization representing its members or affiliates in collective bargaining efforts; and~~



This change addresses the absence of a clear public benefit for organizations devoted primarily to the economic interests of a private membership.

~~(3) property of an organization such as a lodge or club organized for charitable and fraternal purposes and practicing the same, and property of a nonprofit corporation devoted to promoting trade, travel, and commerce, and also property of a trade, business, industry or professional society or association, if that property is owned by a nonprofit corporation or association organized under the laws of this state for such purposes.~~



This change addresses the absence of a clear public benefit for organizations devoted primarily to the economic interests of a private membership. Further, paragraph B covers charitable uses.

None of the property listed in Paragraph (B) or any portion thereof shall be exempt if owned, operated, leased, held, or used for commercial or other non-exempt purposes unrelated to the exempt purposes of the corporation or association. The exemption shall apply on a pro rata basis only to the portion exclusively used for an exempt purpose.



This change eliminates confusion and creates fairness and consistency by ensuring that properties used for commercial purposes, whether related to an exempt purpose or not, are subject to ad valorem taxation. It also narrows the exemption to the portion of a property actually used for an exempt purpose.

(C) ...

~~(10) irrevocably dedicated places of burial held by individuals for purposes of burial of themselves or members of their families;~~



Paragraph B covers burial exemptions. The Legislature should clarify it if necessary through state statute.

...

~~(12) property used for cultural, Mardi Gras carnival, or civic activities and not operated for profit to the owners;~~



Paragraph B covers charitable, cultural and educational exemptions. The Legislature should clarify it if necessary through state statute.

...

APPENDIX B: CONSTITUTIONAL PROVISIONS IN OTHER STATES

BGR reviewed the constitutions of all 50 states. In addition to Louisiana, it found constitutional provisions directly setting forth nonprofit exemptions in 33 states. The relevant language is excerpted from each of them as follows. It should be noted that BGR does not regard each state's provisions as a model; indeed, a number of them may be flawed in various ways. Rather, this appendix is intended to show the array of options for dealing with nonprofit exemptions, and in some cases may provide guidance for tightening up Louisiana's exemptions along the lines recommended by BGR.

Alabama

The legislature shall not tax the property, real or personal, of the state, counties, or other municipal corporations, or cemeteries; nor lots in incorporated cities and towns, or within one mile of any city or town to the extent of one acre, nor lots one mile or more distant from such cities or towns to the extent of five acres, with the buildings thereon, when same are used exclusively for religious worship, for schools, or for purposes purely charitable. (Ala. Const. Art. 4, Sec. 91.)

Alaska

... All, or any portion of, property used exclusively for non-profit religious, charitable, cemetery, or educational purposes, as defined by law, shall be exempt from taxation. ... (Alaska Const. Art. 9, Sec. 4.)

Arizona

Property of educational, charitable and religious associations or institutions not used or held for profit may be exempt from taxation by law.

(Ariz. Const. Art. 9, Sec. 2(2).)

The legislature may exempt the property of cemeteries that are set apart and used to inter deceased human beings from taxation in a manner provided by law.

(Ibid., Art. 9, Sec. 2(7).)

(BGR note: Arizona's legislature must grant the exemptions by statute; vigorous use requirements are set forth in the statutes that enable the exemptions. See, for instance, Ariz. Rev. Stat. 42-11109(A).)

Arkansas

The following property shall be exempt from taxation: public property used exclusively for public purposes; churches used as such; cemeteries used exclusively as such; school buildings and apparatus; libraries and grounds used exclusively for school purposes; and buildings and grounds and materials used exclusively for public charity. ... All laws exempting property from taxation, other than as provided in this Constitution shall be void.

(Ark. Const. Art. 16, Sec. 5(b)-6.)

California

The following are exempt from property taxation: ...

(d) Property used for libraries and museums that are free and open to the public and property used exclusively for public schools, community colleges, state colleges, and state universities.

(e) Buildings, land, equipment, and securities used exclusively for educational purposes by a nonprofit institution of higher education.

(f) Buildings, land on which they are situated, and equipment used exclusively for religious worship.

(g) Property used or held exclusively for the permanent deposit of human dead or for the care and maintenance of the

property or the dead, except when used or held for profit. This property is also exempt from special assessment. ... (Calif. Const. Art. 13, Sec. 3.)

The Legislature may exempt from property taxation in whole or in part: ...

(b) Property used exclusively for religious, hospital, or charitable purposes and owned or held in trust by corporations or other entities (1) that are organized and operating for those purposes, (2) that are nonprofit, and (3) no part of whose net earnings inures to the benefit of any private shareholder or individual. ...

(d) Real property not used for commercial purposes that is reasonably and necessarily required for parking vehicles of persons worshipping on land exempt by Section 3(f).

(Ibid., Art. 13, Sec. 4.)

Exemptions granted or authorized by Sections 3(e), 3(f), and 4(b) apply to buildings under construction, land required for their convenient use, and equipment in them if the intended use would qualify the property for exemption.

(Ibid., Art. 13, Sec. 5.)

The failure in any year to claim, in a manner required by the laws in effect at the time the claim is required to be made, an exemption or classification which reduces a property tax shall be deemed a waiver of the exemption or classification for that year.

(Ibid., Art. 13, Sec. 6.)

Colorado

Property, real and personal, that is used solely and exclusively for religious worship, for schools or for strictly charitable purposes, also cemeteries not used or held for private or corporate profit, shall be exempt from taxation, unless otherwise provided by general law.

(Colo. Const. Art. 10, Sec. 5.)

Delaware

All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, except as otherwise permitted herein, and shall be levied and collected under general laws passed by the General Assembly. County Councils of New Castle and Sussex Counties and the Levy Court of Kent County are hereby authorized to exempt from county taxation such property in their respective counties as in their opinion will best promote the public welfare. The county property tax exemption power created by this section shall be exclusive as to such property as is located within the respective counties. With respect to real property located within the boundaries of any incorporated municipality, the authority to exempt such property from municipal property tax shall be exercised by the respective incorporated municipality, when in the opinion of said municipality it will best promote the public welfare. ... (Del. Const. Art. 8, Sec. 1.)

(BGR note: Notwithstanding the above constitutional provisions, the General Assembly has granted religious, educational, charitable, burial and cultural exemptions; they contain clear use requirements. See, for instance, Del. Code 9, Sec. 8105 and 8106.)

Florida

... Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(Fla. Const. Art. 7, Sec. 3(a).)

Illinois

The General Assembly by law may exempt from taxation only the property of the State, units of local government and school districts and property used exclusively for agricultural and horticultural societies, and for school, religious, cemetery and charitable purposes. ...

(Ill. Const. Art. 9, Sec. 6.)

Indiana

... The General Assembly may exempt from property taxation any property in any of the following classes:
(1) Property being used for municipal, educational, literary, scientific, religious or charitable purposes; ...
(Ind. Const. Art. 10, Sec. 1(a).)

Kansas

All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes ... shall be exempted from property taxation.
(Kan. Const. Art. 11, Sec. 1(b).)

Kentucky

There shall be exempt from taxation public property used for public purposes; places of burial not held for private or corporate profit; real property owned and occupied by, and personal property both tangible and intangible owned by, institutions of religion; institutions of purely public charity, and institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education, public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; ...
(Ky. Const. Sec. 170.)

Michigan

Property owned and occupied by non-profit religious or educational organizations and used exclusively for religious or educational purposes, as defined by law, shall be exempt from real and personal property taxes.
(Mich. Const. Art. 9, Sec. 4.)

Minnesota

... Taxes shall be uniform upon the same class of subjects and shall be levied and collected for public purposes, but public burying grounds, public school houses, public hospitals, academies, colleges, universities, all seminaries of learning, all churches, church property, houses of worship, institutions of purely public charity, and public property used exclusively for any public purpose, shall be exempt from taxation except as provided in this section. ... The legislature by law may define or limit the property exempt under this section other than churches, houses of worship, and property solely used for educational purposes by academies, colleges, universities and seminaries of learning.
(Minn. Const. Art. 10, Sec. 1.)

Missouri

... [A]ll property, real and personal, not held for private or corporate profit and used exclusively for religious worship, for schools and colleges, for purposes purely charitable, for agricultural and horticultural societies, or for veterans' organizations may be exempted from taxation by general law.
(Mo. Const. Art. 10, Sec. 6.1.)

Montana

The legislature may exempt from taxation:
... (b) Institutions of purely public charity, hospitals and places of burial not used or held for private or corporate profit, places for actual religious worship, and property used exclusively for educational purposes.
(Mont. Const. Art. 8, Sec. 5(1).)

Nebraska

... [T]he Legislature by general law may classify and exempt from taxation property owned by and used exclusively for agricultural and horticultural societies and property owned and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not owned or used for financial gain or profit to either the owner or user; ...
(Neb. Const. Art. 8, Sec. 2(2).)

Nevada

All real property, and possessory rights to the same, as well as personal property in this State, belonging to corporations now existing or hereafter created shall be subject to taxation, the same as property of individuals; Provided, that the property of corporations formed for Municipal, Charitable, Religious, or Educational purposes may be exempted by law.

(Nev. Const. Art. 8, Sec. 2.)

(BGR note: The Nevada Legislature must grant the exemptions by statute; vigorous use requirements are set forth in the statutes that enable the exemptions. See, for instance, Nevada Revised Statutes 361.098, 361.125 and 361.130.)

New Jersey

... Exemptions from taxation may be altered or repealed, except those exempting real and personal property used exclusively for religious, educational, charitable or cemetery purposes, as defined by law, and owned by any corporation or association organized and conducted exclusively for one or more of such purposes and not operating for profit.

(N.J. Const. Art. 8, Sec. 2.)

New Mexico

... [A]ll church property not used for commercial purposes, all property used for educational or charitable purposes, all cemeteries not used or held for private or corporate profit and all bonds of the state of New Mexico, and of the counties, municipalities and districts thereof shall be exempt from taxation. ...

(N.M. Const. Art. 8, Sec. 3.)

(BGR note: In New Mexico, the Court of Appeals has held that the use of church-owned property must be considered when determining the property's tax exempt status, and ownership alone should not be the test for determining the tax exemption. See *Grace, Inc. v. Bd. of Cnty. Comm'rs, Cnty. of Bernalillo*, 1981–NMCA–136.)

New York

... Exemptions from taxation may be granted only by general laws. Exemptions may be altered or repealed except those exempting real or personal property used exclusively for religious, educational or charitable purposes as defined by law and owned by any corporation or association organized or conducted exclusively for one or more of such purposes and not operating for profit. ...

(N.Y. Const. Art. 16, Sec. 1.)

North Carolina

... The General Assembly may exempt cemeteries and property held for educational, scientific, literary, cultural, charitable, or religious purposes[.] ...

(N.C. Const. Art. 5, Sec. 2(3).)

(BGR note: The General Assembly must grant the exemptions by statute; vigorous use requirements are set forth in the statutes that enable the exemptions. See, for instance, North Carolina General Statutes Revised 105-278.3(a)(1) and 105-278.4(b)(3).)

Ohio

... [G]eneral laws may be passed to exempt burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, and public property used exclusively for any public purpose, but all such laws shall be subject to alteration or repeal; and the value of all property so exempted shall, from time to time, be ascertained and published as may be directed by law.

(Ohio Const. Art. 12, Sec. 2.)

Oklahoma

... [A]ll property used for free public libraries, free museums, public cemeteries, property used exclusively for nonprofit schools and colleges, and all property used exclusively for religious and charitable purposes ... shall be exempt from taxation[.] ...

(Okla. Const. Art. 10, Sec. 6(a).)

Pennsylvania

The General Assembly may by law exempt from taxation:

(i) Actual places of regularly stated religious worship;

(ii) Actual places of burial, when used or held by a person or organization deriving no private or corporate profit therefrom and no substantial part of whose activity consists of selling personal property in connection therewith;

(iii) That portion of public property which is actually and regularly used for public purposes;

(iv) That portion of the property owned and occupied by any branch, post or camp of honorably discharged servicemen or servicewomen which is actually and regularly used for benevolent, charitable or patriotic purposes; and

(v) Institutions of purely public charity, but in the case of any real property tax exemptions only that portion of real property of such institution which is actually and regularly used for the purposes of the institution.

(Pa. Const. Art. 8, Sec. 2(a).)

South Carolina

There shall be exempt from ad valorem taxation: ...

(b) all property of all schools, colleges and other institutions of learning and all charitable institutions in the nature of hospitals and institutions caring for the infirmed, the handicapped, the aged, children and indigent persons, except where the profits of such institutions are applied to private use;

(c) all property of all public libraries, churches, parsonages and burying grounds;

(d) all property of all charitable trusts and foundations used exclusively for charitable and public purposes; ...

The exemptions provided in subitems (c) and (d) for real property shall not extend beyond the buildings and premises actually occupied by the owners of such real property. ... The General Assembly shall provide for methods and procedures in applying for the exemption of any property as is described in this section.

(S.C. Const. Art. 10, Sec. 3.)

South Dakota

The Legislature shall, by general law, exempt from taxation, property used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, property acquired and used exclusively for public highway purposes, and personal property to any amount not exceeding in value two hundred dollars for each individual liable to taxation.

(S.D. Const. Art. 11, Sec. 6.)

Tennessee

In accordance with the following provisions, all property real, personal or mixed shall be subject to taxation, but the Legislature may except such as may be held by the state, by counties, cities or towns, and used exclusively for public or corporation purposes, and such as may be held and used for purposes purely religious, charitable, scientific, literary or educational[.] ...

(Tenn. Const. Art. 2, Sec. 28.)

Texas

... [T]he legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship, also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; any property owned by a church or by a strictly religious society that owns an actual place of religious worship if the property is owned for the purpose of expansion of the place of religious worship or construction of a new place of religious worship and the property yields no revenue whatever to the church or religious society, provided that the legislature by general law may provide eligibility limitations for the exemption and may impose sanctions related to the exemption in furtherance of the taxation policy of this subsection; any property that is owned by a church or by a strictly religious society and is leased by that church or strictly religious society to a person for use as a school, as defined by Section 11.21, Tax Code, or a successor statute, for educational purposes; places of burial not held for private or corporate profit; solar or wind powered energy devices; all buildings used exclusively and owned by persons or associations of persons for school purposes and the necessary furniture of all schools and property used exclusively and reasonably necessary in conducting any association engaged in promoting the religious, educational and physical development of boys, girls, young men or young women operating under a State or National organization of like character; also the endowment funds of such institutions of learning and religion not used with a view to profit; and when the same are invested in bonds or mortgages, or in land or other property which has been and shall hereafter be bought in by such institutions under foreclosure sales made to satisfy or protect such bonds or mortgages, that such exemption of such land and property shall continue only for two years after the purchase of the same at such sale by such institutions and no longer, and institutions engaged primarily in public charitable functions, which may conduct auxiliary activities to support those charitable functions; and all laws exempting property from taxation other than the property mentioned in this Section shall be null and void.

(Texas Const. Art. 8, Sec. 2(a).)

The Legislature by general law may exempt from ad valorem taxation property that is owned by a nonprofit organization composed primarily of members or former members of the armed forces of the United States or its allies and chartered or incorporated by the United States Congress.

(Texas Const. Art. 8, Sec. 2(c).)

Utah

The following are exempt from property tax:

... (f) property owned by a nonprofit entity used exclusively for religious, charitable, or educational purposes;

(g) places of burial not held or used for private or corporate benefit; ...

(Utah Const. Art. 13, Sec. 3(1).)

Virginia

Except as otherwise provided in this Constitution, the following property and no other shall be exempt from taxation, State and local, including inheritance taxes:

... (2) Real estate and personal property owned and exclusively occupied or used by churches or religious bodies for religious worship or for the residences of their ministers.

(3) Private or public burying grounds or cemeteries, provided the same are not operated for profit.

(4) Property owned by public libraries or by institutions of learning not conducted for profit, so long as such property is primarily used for literary, scientific, or educational purposes or purposes incidental thereto. This provision may also apply to leasehold interests in such property as may be provided by general law. ...

(6) Property used by its owner for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes, as may be provided by classification or designation by an ordinance adopted by the local governing body and subject to such restrictions and conditions as provided by general law. ...

(Va. Const. Art. 10, Sec. 6(a).)

West Virginia

... [P]roperty used for educational, literary, scientific, religious or charitable purposes, all cemeteries ... may by law be exempted from taxation; ...

(W.V. Const. Art. 10, Sec. 1.)

Wyoming

... [L]ots with the buildings thereon used exclusively for religious worship, church parsonages, church schools and public cemeteries, shall be exempt from taxation, and such other property as the legislature may by general law provide.

(Wyoming Const. Art. 15, Sec. 12.)

...