



County Technical Assistance Service

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Property Used to Recycle Waste Products

Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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Property Used to Recycle Waste Products

Reference Number: CTAS-1533

Property owned by a non-profit corporation whose purpose is to convert waste products for heating or cooling public buildings or facilities is exempt from taxation if the reversionary interest is in the governmental entity. Some by-products of this recycling process can be furnished to private entities without changing the tax-exempt status.¹

¹T.C.A. § 67-5-208.

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