



County Technical Assistance Service

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Museums

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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Museums

Reference Number: CTAS-1555

Subject to the applicable requirements of T.C.A. § 67-5-212, the real and tangible personal property owned and used by an organization as a museum receives a 100 percent exemption from property taxation if (1) the organization owns the real property for which the exemption is sought; (2) the organization owning the property is exempted from the payment of federal income taxes by § 501(c)(3) of the Internal Revenue Code; (3) the property is located within the limits of an incorporated municipality; (4) the exempt organization actually operates the museum; (5) the museum displays local, regional and state crafts and items of historical interest; and (6) the board members of the organization receive no compensation for their services.¹

Any owner of real or personal property claiming exemption under T.C.A. 67-5-226 is required to file an application for exemption with the State Board of Equalization on the same form and in the same manner prescribed in T.C.A. § 67-5-212(b).²

¹T.C.A. § 67-5-226(a).

²T.C.A. § 67-5-226(b).

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