



# County Technical Assistance Service

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## Charitable Institution Defined

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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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## Charitable Institution Defined

**Reference Number:** CTAS-1541

As used in T.C.A. 67-5-212, "charitable institution" includes any nonprofit organization or association devoting its efforts and property, or any portion thereof, exclusively to the improvement of human rights and/or conditions in the community.<sup>1</sup>

A long, nonexclusive statutory list of organizations and institutions which may qualify for property tax exemption include nonprofit organizations chartered by the United States Congress;<sup>2</sup> labor organizations;<sup>3</sup> nonprofit artificial breeding associations;<sup>4</sup> fraternal organizations exempted from the payment of federal income taxes;<sup>5</sup> nonprofit county fair associations;<sup>6</sup> property containing a residential dwelling located in a community park that meets certain conditions;<sup>7</sup> property upon which a caretaker's residence is located that meets certain conditions;<sup>8</sup> property owned by a public radio station meeting certain conditions;<sup>9</sup> property owned by a public television station;<sup>10</sup> and property owned by a religious or charitable institution that is used by the institution for a thrift shop, provided certain conditions are met.<sup>11</sup>

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<sup>1</sup>T.C.A. § 67-5-212(c). See *Downtown Hosp. Ass'n v. State Board of Equalization*, 760 S.W.2d 954 (Tenn.Ct.App. 1988) (under T.C.A. § 67-5-212, any nonprofit organization or association which devotes its efforts to improvement of conditions in the community is a charitable institution and exempted from property taxation).

<sup>2</sup>T.C.A. § 67-5-212(d).

<sup>3</sup>T.C.A. § 67-5-212(e).

<sup>4</sup>T.C.A. § 67-5-212(f).

<sup>5</sup>T.C.A. § 67-5-212(h).

<sup>6</sup>T.C.A. § 67-5-212(i).

<sup>7</sup>T.C.A. § 67-5-212(j).

<sup>8</sup>T.C.A. § 67-5-212(k).

<sup>9</sup>T.C.A. § 67-5-212(l).

<sup>10</sup>T.C.A. § 67-5-212(m).

<sup>11</sup>T.C.A. § 67-5-212(n).

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