



County Technical Assistance Service

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Educational 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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Educational Museums

Reference Number: CTAS-1556

The real property and tangible personal property, owned or possessed by an organization and used exclusively by that organization for an educational museum, shall have a 100 percent exemption from property taxation, if: (1) the educational museum is located upon land owned by state, county or municipal government, or an agency or entity thereof, including any municipal or regional airport authority; (2) the educational museum exhibits historic artifacts and other items of historical significance and instruction; (3) the educational museum is designated, by Tennessee law, as an official state repository and archive; (4) the organization is exempt from payment of federal income taxes pursuant to § 501(c)(3) of the Internal Revenue Code; (5) the organization's board members receive no compensation for serving on the board; and (6) the organization's employees and volunteers actually manage and perform the daily operations and programs of the educational museum.¹

Any organization claiming such exemption must file an application for exemption with the State Board of Equalization, on the same form and in the same manner as prescribed in T.C.A. § 67-5-212(b).²

¹T.C.A. § 67-5-226(c)(1).

²T.C.A. § 67-5-226(c)(2).

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