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Historic Properties Owned by Charitable Institutions

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained 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 CTAS website material.

Sincerely,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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Reference Number: CTAS-1551

Under T.C.A. § 67-5-222, certain historical properties owned by charitable institutions are exempt from property taxation if the provisions of T.C.A. § 67-5-222 are adopted in a resolution by a two-thirds vote of the county legislative body.¹ Upon local approval and subject to the application requirements of T.C.A. § 67-5-212, property owned by a charitable institution receives a 100 percent exemption from property taxation if the property is (1) on the National Register of Historical Places; (2) used for occasional rentals which last for no more than two days at a time per event; (3) not rented out more than one hundred eighty days per year, and the proceeds received from rental periods are used solely for the purposes of defraying the maintenance and upkeep of the property; and (4) has been owned and maintained by the charitable institution for at least 10 years prior to the application for the exemption.²

The owner of the qualified property must submit a comprehensive preservation and maintenance plan to the historic properties review board that demonstrates how the property tax savings will be applied to the preservation and maintenance of the property. The plans must meet the guidelines established by the historic properties review board. The tax exemption is valid for a 10 year period; however, the owner of the property may apply for additional exemption periods; provided, that an updated preservation and maintenance plan is filed with the historic properties review board in accordance with its guidelines.³

¹T.C.A. § 67-5-222(d).

²T.C.A. § 67-5-222(a).

³T.C.A. § 67-5-222(b) and (c).

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