Arts and Arts Education Center property is exempt from general property tax under the following conditions:

- The property is owned or leased by a corporation, organization or association exempt from taxation under section 501(c)(3) of the Internal Revenue Code, and is used for that purpose
- One or more buildings on the property are located within or surrounded by a municipal park
- One or more theaters for the performing arts on the property have a seating capacity of not less than 600 persons
- The property includes facilities for arts education

Last Updated: March 12, 2014