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## Arts and Arts Education Centers - Property Tax Exemption

[revenue.wi.gov](http://revenue.wi.gov)

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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