



Local Cultural Arts Districts - Property Tax Exemption

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Local cultural arts district property is exempt from general property tax when operated or leased by a district that is principally used for cultural arts activity. The property may include auditoriums, music halls, exhibit halls, theaters, practice facilities, dressing rooms, parking lots, garages, restaurants, concession facilities, entertainment facilities, transportation facilities and other related facilities.

A retail business or restaurant on the property must be operated by the local cultural arts district or by another organization exempt from taxation under section 501(a) of the IRS code.

A parking lot or structure on the property must be used to support operation of the facility.

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