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**Nonprofit Theaters - Property Tax Exemption****revenue.wi.gov**

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Nonprofit theaters are exempt from general property tax if they meet the following conditions:

- The property must be owned or leased and operated by a corporation, organization or association exempt from taxation under section 501(c)(3) of the Internal Revenue code, and must be used for the purposes for which the exemption was granted
- One or more theaters for the performing arts is located on the property with a total seating capacity of at least 800 persons
- One or more buildings on the property must be listed on the national register of historic places

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