

Name: _____

County: _____

Free Public Library or Free Museum Exemption Self-Study Training Session

Review Questions

1. The Free Public Library or Free Museum Exemption is available to property as of the lien date as long as the property is free and open to the general public and is used for a library or museum.
 True
 False

2. Once a property is no longer used for a free library or free museum, the exemption is terminated immediately.
 True
 False

3. The Free Public Library or Free Museum Exemption applies only if which of the following conditions are met?
 The property is used primarily for library or museum purposes
 Admittance is free
 The property is open to the general public on a regular, scheduled, and ongoing basis
 The property is identifiable as a library or museum with the public being made aware of the use and hours via signage and an advertisement placed on the Internet
 All of the above

4. Which of the following statements is true regarding the Free Public or Free Museum Exemption?
 The exemption is not available for property that is leased
 Admittance to the library or museum strictly by "appointment only" qualifies as being open to the general public.
 The exemption is available if a sign is displayed within the library or museum requesting donations as long as no one is turned away for not making a donation.
 None of the above

5. Property is eligible for the Free Public Library or Free Museum Exemption regardless of ownership as long as the use requirement is met.
- True
- False
6. Section 202(a)(2) requires a qualifying library or museum must be used exclusively as a library or museum in order to receive the exemption.
- True
- False
7. Which of the following statements is NOT true?
- Property used for library and museum parking may be eligible for exemption
- A museum operating a parking facility primarily for use by its patrons and charging patrons a fee to park may be eligible for the exemption
- Parking used for commercial purposes is not eligible for the exemption
- All of the above are true
8. Libraries and museums under construction or renovation and not being used as such on lien date may qualify for which exemption?
- Free Public Library or Free Museum Exemption
- Welfare Exemption
- Both the Free Public Library or Free Museum Exemption and the Welfare Exemption
- No exemptions are available to libraries or museums under construction or renovation
9. To receive the full exemption, when and where must the *Free Public Library or Free Museum Claim* form and the *Lessors' Exemption Claim* form be filed?
- Between January 1 and 5:00 p.m. on February 15
- Annually
- With the assessor
- All of the above

10. Match the description with the proper code section.

1	Section 255(a)
2	Section 202
3	Section 270(a)(2)
4	Section 251
5	Sections 259.8 and 259.9
6	Section 270(a)(1)
7	Section 214.1

	Provides for a one-time filing by the lessor in those instances where the exempt entity has the option at the termination of the lease to acquire the property described in the lease for one dollar or any other nominal sum.
	Claims shall be filed with the assessor between the lien date and 5:00 p.m. on February 15 to receive the full exemption for that year.
	Indicates the information required on the Free Public Library or Free Museum Claim form.
	Applies to free public library and free museum facilities in the course of construction for which the Welfare Exemption is claimed.
	90 percent of the exemption may be allowed for a claim filed after February 15 but before December 31 of the year the exemption is being claimed.
	Property used for libraries and museums that are free and open to the public may be exempt from property taxation.
	85 percent of the exemption may be allowed for a claim filed any time after December 31 of the year the exemption is being claimed.