



## STATE BOARD OF EQUALIZATION

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May 30, 1996

Mr. David A. Cardella  
Merced County Assessor  
2222 M Street  
Merced, CA 95340

Dear Mr. Cardella:

This is in response to your May 2, 1996, letter to Mr. Bill Minor concerning the Free Museum Exemption and your opinion that the general public should be aware that a museum seeking/receiving this exemption can be entered free of charge. You suggest that this could be accomplished through the use of the word "free" or through the use of other phraseology on museum signs.

As indicated in my July 15, 1992 letter to Mr. \_\_\_\_\_ concerning the free museum exemption, a copy of which was later forwarded to you on September 15, 1994:

"In our view, for property operated as a library to be eligible for the free public library exemption, or for property operated as a museum to be eligible for the free museum exemption, in addition to being free, the property must be open to the general public on a regular basis, and the public must be made aware that such is the case. Thus, there should be a sign or other indicia on the property indicating that property is a library or museum open to the general public on a regular, scheduled, ongoing basis, such as six to eight hours on Mondays, Wednesdays and Fridays of each week; and promotional materials and any advertising, such as telephone advertising, should represent the property as a library or museum open to the public at such times and dates. In this regard, we note that the Legislature has defined

the similar language 'regularly open to the public' in sections 217 (Works of Art) and 217.1. (Personality Available for Display in Aerospace Museum) of the Code thusly:

'...open to the public not less than 20 hours per week for not less than 35 weeks of the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.'

Important in that and in other free public library and/or free museums matters which we have been called upon to consider have been the "free" element, absences of any admission charges, and the promotion of public awareness of the libraries and/or museums and public access on regular bases. See, for example, Mr. J. J. Delaney's February 24, 1974, letter to Mr. in this regard, copy enclosed.

Thus, while we have been of the opinion that there should be a sign or other indicia on a property indicating that the property is a library or museum open to the public on a regular basis, and while we have been of the opinion that promotional materials and any adverting should similarly represent the property as a library or museum open to the public on a regular basis, we have never advocated, insofar as I have been able to determine, that the sign and/or advertising should say "free", "no admittance charge," "open without charge," etc. Perhaps this is because libraries and museums seeking the free public library and free museum exemptions have typically taken steps to promote the "free" nature of their facilities. Or, perhaps this is because libraries and museums that charge admission display their charges at their entrances, etc., such that those not displaying charges at their entrances, etc., have been readily recognizable as free. Whatever the reason, the statute exempts properties used for free public libraries and free museums, and libraries and museums for which the exemption is sought are either free or they are not free. While it would seem that persons or organizations operating free public libraries or free museums would want to inform the general public of that fact through their signs, promotional materials, and advertising in order to increase public awareness and attendance, we do not read the statute as requiring it.

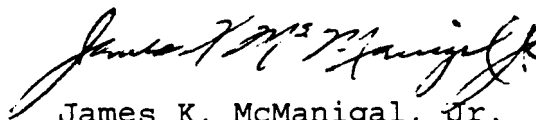
May 30, 1996

In conclusion, as Bill Minor indicated in his April 9, 1996, letter to Mr. \_\_\_\_\_ copy to you, if a library or museum is a free library or free museum, we have been of the opinion that a sign within the premises requesting donations would not interfere with the availability of the exemption, so long as no one is turned away for refusal or inability to make a donation.

The views expressed in this letter are, of course, only advisory in nature. They are not binding upon the assessor of any county.

Our intention is to provide courteous and helpful responses to inquiries such as yours. Suggestions that help us to accomplish this goal are appreciated.

Very truly yours,



James K. McManigal, Jr.  
Senior Staff Counsel

JKM:jd

precednt/genexempt/1996/96002.jkm

Enclosure

cc: Mr. Jim Speed, MIC:63  
Mr. Dick Johnson, MIC:64  
Mr. Gene Palmer, MIC:64  
Mr. Bill Minor, MIC:64  
Ms. Jennifer Willis, MIC:70