

# Application for Charitable Organization Property Tax Exemption

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

**GENERAL INFORMATION:** This application is for use in claiming property tax exemptions pursuant to Tax Code Section 11.18 for property owned on Jan. 1 of this year or acquired during this year.

**FILING INSTRUCTIONS:** This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located so that the chief appraiser is able to determine whether the statutory qualifications for the exemption have been met. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

**APPLICATION DEADLINES:** The completed application and supporting documentation must be submitted to the appraisal district beginning Jan. 1 and no later than April 30 of the year for which the exemption is requested. For good cause shown, the chief appraiser may extend the deadline for filing the application by written order for a single period not to exceed 60 days. If you acquired the property after Jan. 1 of this year and wish to qualify for the exemption this year, you must apply before the first anniversary of the date you acquired the property.

The chief appraiser may disapprove the application and request additional information. If the chief appraiser requests additional information, it must be furnished within 30 days after the date of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the information by written order for a single period not to exceed 15 days. If the chief appraiser denies the application, the determination may be protested to the county appraisal review board under Tax Code Chapter 41.

**DUTY TO NOTIFY:** Once this exemption is allowed, an application does not have to be filed annually unless the ownership of the property or the qualifications for the exemption changes. The chief appraiser may require a new application to be filed to confirm current eligibility by sending written notice and an application form. The property owner must notify the appraisal office in writing before May 1 if and when qualification for this exemption ends.

State the tax year for which you are applying.

Tax Year

Did the applicant own the property that is the subject of this application on Jan. 1 of the tax year?  Yes  No

## SECTION 1: Organization Information

Name of Organization

Mailing Address

City, State, ZIP Code

Phone (area code and number)

Organization is a (check one):

Partnership  Corporation  Other (specify): \_\_\_\_\_

Is the organization organized as a nonprofit corporation as defined by the Texas Non-Profit Corporation Act (Business Organizations Code Section 22.001)?  Yes  No

SECTION 2: Applicant Information

Please indicate the basis for your authority to represent the property owner in filing this application:

- Officer, board member or authorized employee of charitable organization
Attorney for charitable organization
Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162
Other (specify):

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

Name of Applicant, Driver's License, Personal I.D. Certificate, Social Security Number or Federal Tax I.D. Number\*, Title of Applicant, Primary Phone Number, Email Address, Mailing Address, City, State, Zip Code

\* If the property owner is a company, charitable organization, or other legal entity (not an individual), the Federal Tax I.D. Number is to be provided. Disclosure of your social security number (SSN) may be required and is authorized by law for the purpose of tax administration and identification of any individual affected by applicable law.

\*\* An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

SECTION 3: Organization Activities

- 1. The organization must satisfy the requirements of Texas Constitution Article VIII, Section 2(a). Is the organization engaged primarily in public charitable functions?
2. Is the organization organized exclusively to perform religious, charitable, scientific, literary or educational purposes?
3. Does the organization operate in such a manner that does NOT result in the accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain?
4. Check the appropriate box(es) if any of the following statements describe a function performed by the organization.
Provide medical care without regard to ability to pay. Tax Code Section 11.18(d)(1)\*
Provides support or relief to orphaned, delinquent, dependent or handicapped children who need residential care; abused or battered spouses or children in need of temporary shelter; the impoverished; or victims of natural disaster without regard to ability to pay. Tax Code Section 11.18(d)(2)\*
Provides support, without regard to ability to pay, to elderly persons, including the provision of recreational or social activities; and facilities designed to address the special needs of elderly persons OR provides support, without regard to ability to pay, to the handicapped including training and employment in the production of commodities or provision of services. A charitable organization that provides support to elderly persons must engage primarily in performing the described function, but may engage in other activities that support or are related to its charitable functions. Tax Code Section 11.18(d)(3)
Preserves a historical landmark or site. Tax Code Section 11.18(d)(4)
Promotes or operates a museum, zoo, library, theater of the dramatic or performing arts, symphony orchestra or choir. Tax Code Section 11.18(d)(5)
Promotes or provides humane treatment of animals. Tax Code Section 11.18(d)(6)
Acquires, stores, transports, sells or distributes water for public use. Tax Code Section 11.18(d)(7)
Answers fire alarms and extinguishes fire with little or no compensation paid to members. Tax Code Section 11.18(d)(8)\*
Promotes the athletic development of boys or girls under the age of 18 years. Tax Code Section 11.18(d)(9)\*
Preserves or conserves wildlife. Tax Code Section 11.18(d)(10)

- Promotes educational development through student loans or scholarships. Tax Code Section 11.18(d)(11)
- Provides halfway house services if certified as a halfway house by the parole division of the Texas Department of Criminal Justice. Tax Code Section 11.18(d)(12)\*
- Provides permanent housing and related social, health care and educational facilities for persons 62 years of age or older without regard to ability to pay. Tax Code Section 11.18(d)(13)
- Promotes or operates an art gallery, museum or collection in a permanent location or on tour that is open to the public. Tax Code Section 11.18(d)(14)
- Provides for the organized solicitation of gifts and grants to non-profit human services organizations. Tax Code Section 11.18(d)(15)

If this function is checked, answer the following questions.

- a. Does the organization have a volunteer board of directors? .....  Yes  No
- b. Is the organization affiliated with a state or national organization that authorizes, approves or sanctions volunteer fundraising organizations? .....  Yes  No
- c. Does the organization qualify for exemption under Internal Revenue Code Section 501(c)(3), as amended? .....  Yes  No
- d. Does the organization distribute contributions to at least five other organizations which (1) use the funds for charitable purposes; (2) are governed by volunteer boards of directors; (3) qualify for exemption under Internal Revenue Code Section 501(c)(3), as amended; (4) receive a majority of their revenue from charitable gifts and government agencies; and (5) provide services without regard to their beneficiaries' ability to pay? .....  Yes  No

If yes, attach a list of organizations.

- Performs biomedical or scientific research or scientific education for benefit of the public. Tax Code Section 11.18(d)(16)\*
- Operates a television station that produces or broadcasts educational, cultural or other public interest programming and that receives grants from the Corporation for Public Broadcasting under 47 U.S.C. Section 396. Tax Code Section 11.18(d)(17)
- Provides housing for low-income and moderate-income families, unmarried individuals 62 years old or older, handicapped individuals and families displaced by urban renewal through the use of trust assets irrevocably dedicated, through a contract entered into before Dec. 31, 1972, for the sale of housing to a charitable organization performing the athletic development of boys and girls under 18 years of age. Tax Code Section 11.18(d)(18)\*
- Provides housing and services to people 62 years old or older in a retirement community that provides independent and assisted living services and nursing services to residents on a single campus, without regard to ability to pay or in which at least 4 percent of community's combined net resident revenue is provided in charitable care to its residents. Tax Code Section 11.18(d)(19)
- Provides housing on a cooperative basis to students of an institution of higher education as a 501(c)(3) tax exempt organization that is open to all students enrolled in the institution, governed by its members, and housing is managed by shared responsibility of its members. Tax Code Section 11.18(d)(20)
- Acquires, holds and transfers unimproved real property under an urban land bank demonstration program established under Local Government Code Chapter 379C, as or on behalf of a land bank. Tax Code Section 11.18(d)(21)
- Acquires, holds or transfers unimproved real property under an urban land bank program established under Local Government Code Chapter 379E, as or on behalf of a land bank. Tax Code Section 11.18(d)(22)
- Provides housing and related services to individuals who are unaccompanied, homeless and have a disabling condition who have been continuously homeless for a year or more or have had at least four episodes of homelessness in the preceding 3 years and is owned by a charitable organization that has been in existence for at least 12 years. The exemption applies to property that is used to provide housing and related services to these individuals and is located on or consists of a single campus in a municipality with a population of more than 750,000 and less than 850,000 or within the extraterritorial jurisdiction of such a municipality. Tax Code Section 11.18(d)(23) and (p)
- Operates a radio station that broadcasts educational, cultural or other public interest programming, including classical music, and that in the preceding five years has received or been selected to receive one or more grants from the Corporation for Public Broadcasting under 47 U.S.C. Section 396, as amended. Tax Code Section 11.18(d)(24)
- Provides, without regard to the beneficiaries' ability to pay, tax return preparation services and assistance with other financial matters. Tax Code Section 11.18(d)(25)

\* A corporation that performs a function that is marked with an asterisk(\*) does not have to be organized as a non-profit corporation.

5. Does the organization perform, or does its charter permit it to perform, any functions other than those checked in question 4?  Yes  No  
 If yes, attach a statement describing the other functions in detail.
6. Does the organization use its assets in performing the organization's charitable functions or the charitable function of another charitable organization?  Yes  No
7. Does the charitable organization divide responsibility with another organization?  Yes  No  
 If yes, is that organization
- exempt from federal income taxation under Internal Revenue Code Section 501(a) of 1986, as an organization described by Section 501(c)(3) of that code;
  - meet the criteria for a charitable organization under Tax Code Section 11.18(e) and (f); and
  - under common control with the charitable organization?  Yes  No

**SECTION 4: Organization's Bylaws or Charter**

1. Does the charter, by law or other document direct that on the discontinuance of the organization the organization's assets are to be transferred to the state of Texas, to the United States or to an educational, religious, charitable or other similar organization that is qualified for exemption under Internal Revenue Code Section 501(c)(3), as amended?  Yes  No  
 If yes, provide the page and paragraph numbers Page \_\_\_\_\_ Paragraph \_\_\_\_\_
2. If no, do these documents direct that on discontinuance of the organization the organization's assets are to be transferred to its members who have promised in their membership applications to immediately transfer them to the State of Texas or to an educational, religious, charitable or other similar organization that is qualified for exemption under Internal Revenue Code Section 501(c)(3), as amended?  Yes  No  
 If yes, provide the page and paragraph numbers Page \_\_\_\_\_ Paragraph \_\_\_\_\_
3. If yes, was the two-step transfer required for the organization to qualify for exemption under Internal Revenue Code Section 501(c)(12), as amended?  Yes  No

**SECTION 5: Property Information**

1. Attach one Schedule A form for **each** parcel of real property to be exempt.
2. Attach one Schedule B form listing **all** personal property to be exempt.
3. Attach the following required documents.
  - Narrative of the organization's activities. The narrative description of activities should be thorough, accurate and include date-specific references to the tax year for which the exemption is sought. Representative copies of newsletters, brochures or similar documents for supporting details to this narrative may also be attached.
  - Copies of documents supporting that the organization is organized exclusively to perform religious, charitable, scientific, literary or educational purposes.
  - Copy of the charter, bylaws or other documents adopted by the organization which govern its affairs.

**SECTION 6: Certificate and Signature**

**NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.**

I, \_\_\_\_\_, swear or affirm the following:  
 Printed Name of Property Owner or Authorized Representative

1. that each fact contained in this application is true and correct;
2. that the property described in the application meets the qualifications under Texas law for the exemption claimed;
3. that I have read and understand the *Notice Regarding Penalties for Making or Filing an Application Containing a False Statement*.

**sign here** ➔

\_\_\_\_\_  
 Signature of Property Owner or Authorized Representative

\_\_\_\_\_  
 Date

Schedule A: Description of Real Property

Complete one Schedule A form for each parcel of real property to be exempt. List only property owned by the organization. Attach all completed schedules to the application for exemption.

Name of Property Owner

Legal Description (if known)

Appraisal District Account Number (if known)

Describe the Primary use of the Property

1. Is the property currently under construction or physical preparation? ... Yes No

If under construction, when will construction be completed?

If under physical preparation, check which activity the organization has done. (Check all that apply.)

- Architectural work, Soil testing, Site improvement work, Engineering work, Land clearing activities, Environmental or land use study

2. Is the incomplete improvement designed and intended to be used exclusively by the qualified charitable organization? ... Yes No

3. Does any portion of this property produce income? ... Yes No

If yes attach a statement describing use of the revenue.

4. Is the land on which the incomplete improvement is located reasonably necessary for the use of the improvement in the operation of the organization? ... Yes No

List all other individuals and organizations that used this property in the past year and provide the following information for each.

Table with 4 columns: Name, Dates Used, Activity, Rent Paid, If Any. Multiple empty rows for data entry.

Continue on additional sheets as needed.

### Schedule B: Description of Personal Property

Complete one Schedule B form for **all** personal property to be exempt. List only property owned by the organization. Continue on additional pages if necessary. Attach completed schedule to the application for exemption.

Name of Property Owner

Is this property reasonably necessary for operation of the organization? .....

Yes

No

Name	Dates Used	Activity	Rent Paid, If Any

Continue on additional sheets as needed.