



# Application for Nonprofit Water Supply or Wastewater Service Corporation Property Tax Exemption

Property Tax  
**Form 50-214**

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

**This document must be filed with the appraisal district office in the county in which your property is located. Do not file this document with the office of the Texas Comptroller of Public Accounts. Location and address information for the appraisal district office in your county may be found at [comptroller.texas.gov/propertytax/references/directory/cad](http://comptroller.texas.gov/propertytax/references/directory/cad).**

**GENERAL INSTRUCTIONS:** This application is for use in claiming a property tax exemption on property owned by a corporation organized under Water Code Chapter 67, nonprofit water supply or wastewater service corporations, pursuant to Tax Code Section 11.30. The application applies to property owned on Jan. 1 of this year or acquired during this year.

**WHERE TO FILE:** This document, and all supporting documentation, must be filed with the appraisal district office in the county in which your property is located. Location and address information for the appraisal district office in your county may be found at [comptroller.texas.gov/propertytax/references/directory/cad](http://comptroller.texas.gov/propertytax/references/directory/cad).

**APPLICATION DEADLINES:** You must file the completed application with all required documentation beginning Jan. 1 and no later than April 30 of the year for which you are requesting an exemption. 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, or before the first anniversary of the date any property was acquired after Jan. 1.

**DUTY TO NOTIFY:** If the chief appraiser grants the exemption, you do not need to reapply annually. You must reapply if the chief appraiser requires you to do so, or if you want the exemption to apply to property not listed in this application. You must notify the chief appraiser in writing if and when your right to this exemption ends.

## OTHER IMPORTANT INFORMATION

Pursuant to Tax Code Section 11.45, after considering this application and all relevant information, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

### State the Year for Which You are Applying

Tax Year

### STEP 1: Information Organization

Mailing Address

City, State, ZIP Code

Phone (area code and number)

Organization is a (check one):

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

If operated by a corporation, is the corporation organized under Water Code Chapter 67? . . . . .  Yes     No

### STEP 2: Application Information

Name of Person Preparing this Application

Title

Driver's License, Personal I.D. Certificate, or Social Security Number\*

If this application is for property owned by a charitable organization with a federal tax identification number, that number may be provided in lieu of a driver's license number, personal identification certificate number, or social security number: . . . . . \_\_\_\_\_

\* Pursuant to Tax Code Section 11.48(a), a driver's license, personal I.D. certificate, or social security number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Tax Code Section 11.48(b).

**STEP 3: Property Information**

- Attach one Schedule A form for **each** parcel of real property to be exempt.
- Attach one Schedule B form listing **all** personal property to be exempt.

**STEP 4: Questions About the Organization's Property**

1. Is the organization's property used to acquire, treat, store, transport, sell or distribute water? .....  Yes  No
2. Is the organization's property used to provide wastewater service? .....  Yes  No

**STEP 5: Questions About the Organization**

1. Does the organization operate in such a manner that does not result in the accrual of distributable profits, the distribution of profits or the realization of any other form of private gain? .....  Yes  No
2. In the past year has the organization loaned funds to, borrowed funds from, sold property to or bought property from a shareholder, director or member of the organization, or has a shareholder or member sold his interest in the organization for a profit? .....  Yes  No

If yes, attach a description of each transaction. For sales, give buyer, seller, price paid, value of the property sold and date of sale. For loans, give lender, borrower, amount borrowed, interest rate and term of loan. Attach a copy of the note, if any.

3. If operated by a corporation, is the corporation a nonprofit as defined by Chapter 22 of the Texas Business Organization Code? ...  Yes  No

**STEP 6: Questions About the Organization's By-laws and Charter**

1. If the organization is a corporation, does the corporation's charter provide:
  - a. That no dividends shall ever be paid on the corporation's stock? .....  Yes  No
  - b. That all profits arising from the operation of the corporation's business must be paid each year to cities, towns, counties, other political subdivisions, private corporations and other persons who, during the past year, transacted business with the corporation, in direct proportion to the amount of business transacted? .....  Yes  No
  - c. That no dividends will be paid while the corporation's indebtedness remains unpaid? .....  Yes  No
  - d. That the corporation's directors may allocate the amount of annual profits they find are necessary for maintenance, upkeep, operation and replacements? .....  Yes  No
2. Do the bylaws of the organization provide that on dissolution of the organization the corporation's assets remaining after discharge of the corporation's indebtedness shall finally be transferred to an entity that provides a water supply or wastewater service, or both, that is exempt from property taxation? .....  Yes  No

**STEP 7: Certification and Signature**

By signing this application, you designate the property described in the attached Schedules A and B as the property against which the exemption for nonprofit water supply or wastewater service corporation may be claimed in this appraisal district. You certify that the information provided in this application is true and correct to the best of your knowledge and belief.

**print here** ▶ \_\_\_\_\_  
 Print Name Title

**sign here** ▶ \_\_\_\_\_  
 Authorized Signature Date

**If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.**

## 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 of Property (if known)

\_\_\_\_\_  
Appraisal District Account Number (if known)

\_\_\_\_\_  
Describe the Primary use of the Property

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

If yes, please answer the following questions:

If under construction, when will construction be completed? \_\_\_\_\_

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

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Architectural work | <input type="checkbox"/> Soil testing             | <input type="checkbox"/> Site improvement work           |
| <input type="checkbox"/> Engineering work   | <input type="checkbox"/> Land clearing activities | <input type="checkbox"/> Environmental or land use study |

2. Is the incomplete improvement designed and intended to be used in the operation of the corporation for the purpose of acquiring, treating, storing, transporting, selling or distributing water or to provide wastewater service? .....  Yes  No

3. Is the land on which the incomplete improvement is located reasonably necessary for the use of the improvement in the operation of the corporation as described in question 2 above? .....  Yes  No

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

If yes, attach a statement describing use of the revenue.

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

NAME	DATES USED	ACTIVITY	RENT PAID, IF ANY

Continue on additional sheets as needed.

