

# Exemption Application for Nonprofit Community Business Organization Providing Economic Development Services to Local Community

Appraisal District's Name

Phone (area code and number)

Physical Address

City

County

State

ZIP Code

**GENERAL INSTRUCTIONS:** This application is for use by qualifying nonprofit community business organizations in claiming property tax exemptions pursuant to Tax Code Section 11.231. This application covers property you owned on Jan. 1.

**FILING INSTRUCTIONS:** You must furnish all information and documentation required by this application so that the chief appraiser is able to determine whether the statutory qualifications for the exemption have been met. This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. 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:** You must file the completed application with all required documentation between Jan. 1 and no later than April 30 of the year for which you are requesting an exemption.

If the chief appraiser grants the exemption, you do not need to reapply annually unless the chief appraiser requires it or you want the exemption to apply to property not listed in this application. You must notify the chief appraiser in writing by May 1 if and when your qualification for this exemption ends. Return the completed form to the address above.

## 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 tax year for which you are applying for the exemption.

Tax Year

## Step 1: Property Owner/Applicant

Name of Organization

Federal Tax ID Number

Physical Address

City

County

State

ZIP Code

Primary Phone Number (area code and number)

Email Address\*\*

Applicant's mailing address (if different from the physical address provided above):

Address

City

County

State

ZIP Code

## Step 2: Authorized Representative

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

Name of Authorized Representative

Driver's License, Personal ID Certificate  
Social Security Number\*

Title of Authorized Representative

Primary Phone Number (area code and number)

Email Address\*\*

Mailing Address

City

County

State

ZIP Code

**Step 3: Nonprofit Community Business Organization**

If you cannot answer yes to each of the following questions, your organization does not qualify for the exemption unless your organization is a Type A or Type B corporation.

- Has your organization been in existence for at least the preceding five years?  Yes  No
- Is your organization a nonprofit corporation organized under the Texas Non-Profit Corporation Act (Article 1396-1.01 et seq., Vernon's Texas Civil Statutes) or a nonprofit corporation formed under the Texas Nonprofit Corporation Law, as described by Business Organizations Code Section 1.008?  Yes  No

**Step 3: Nonprofit Community Business Organization (continued)**

- Is your organization a nonprofit organization described by Section 501(c)(6), Internal Revenue Code of 1986?  Yes  No
- Is your organization **not** a statewide organization?  Yes  No
- Has your organization maintained a dues-paying membership of at least 50 members for at least the preceding three years?  Yes  No
- Is your organization's board of directors elected by the members?  Yes  No
- Does your organization **not** compensate members of the board of directors for service on the board?  Yes  No
- Is your organization primarily supported by membership dues and other income from activities substantially related to its primary functions?  Yes  No
- Is it true that your organization is not, has not formed, and does not financially support a political committee as defined by Election Code Section 251.001?  Yes  No

**Step 4: Type A or B Corporation-Nonprofit Community Business Organization**

- Is your organization a Type A corporation governed by Local Government Code Chapter 504 or a Type B corporation governed by Local Government Code Chapter 505?  Yes  No

**Step 5: Economic Development Services and Property for which Your Organization is Requesting an Exemption**

If you cannot answer yes to each of the following questions, your organization does not qualify for the exemption.

- Is your organization engaged primarily in performing one or more of the following functions in the local community:
  1. promoting the common economic interests of commercial enterprises;
  2. improving the business conditions of one or more types of business; or
  3. otherwise providing services to aid in economic development?  Yes  No
- Does your organization own the property for which you are seeking an exemption?  Yes  No
- Other than use that is incidental to the use by your organization and limited to activities that benefit the beneficiaries of your organization, is the property used exclusively by your organization to perform its primary function?  Yes  No

**Step 6: Property that Qualifies for the Exemption**

Select the appropriate box below to identify the types of property the nonprofit community business organization owns and for which it is applying for an exemption from taxation under Tax Code Section 11.231:

- Real property:** The building(s), which includes the land that is reasonably necessary for its use, access and ornamentation, identified in the pages attached as *Schedule A: Description of Real Property*. Complete and attach to this application a separate *Schedule A: Description of Real Property* for each building for which you are claiming an exemption.
- Personal Property:** The tangible personal property identified in the pages attached as *Schedule B: Description of Personal Property*. Complete and attach to this application the *Schedule B: Description of Personal Property* the tangible personal property for which you are claiming an exemption.

**Step 7: Attach Evidence**

Submit with this application the organization's bylaws, charter and other organizational documents establishing it as a nonprofit corporation under the Texas Nonprofit Corporation Law, as described by Business Organizations Code Section 1.008 and pursuant to Section 501(c)(6), Internal Revenue Code of 1986; a Type A corporation governed by Local Government Code Chapter 504; or a Type B corporation governed by Local Government Code Chapter 505. The chief appraiser may request additional documentation from the organization to support this application.

STEP 8: Certification 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 this application meets the qualifications under Texas law for the exemption claimed; and
- (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

\* 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. Authority: 42 U.S.C. § 405(c)(2)(C)(i); Tax Code Section 11.43(f). Except as authorized by Tax Code Section 11.48(b), a driver's license number, personal identification certificate number or social security number provided in this application for an exemption filed with your county appraisal district is confidential and not open to public inspection under Tax Code Section 11.48(a).

\*\* 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.

## Schedule A: Description of Real Property

- Complete a separate *Schedule A* for each building for which you are claiming an exemption (which includes the land that is reasonably necessary for building use, access, and ornamentation).
- Attach each completed *Schedule A* to your application for exemption.

\_\_\_\_\_  
Name of Organization

Provide the physical address of the property, the land and building for which you are applying for an exemption from taxation under Tax Code Section 11.231.

\_\_\_\_\_  
Physical Address (i.e. street address, not P.O. Box)      City      County      State      ZIP Code

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

Provide the size of the building in number of total square feet: \_\_\_\_\_ square feet

Number of acres (or fraction of an acre) of land that is reasonably necessary for the use of, access to and ornamentation of the building: \_\_\_\_\_ acres

Number of acres (or fraction of an acre) of land for which you are claiming an exemption: \_\_\_\_\_ acres

Does the organization own a 100 percent interest in the property described above? .....  Yes  No

If the answer is no, identify the other owner(s) and the percentage of each such interest in the property. Attach a separate sheet if necessary:

Is the property described above used exclusively by the organization to perform its primary function(s)? .....  Yes  No

If the answer is no, identify each individual or organization that used this property during the past 12 months, and provide the requested information for each below:

List all other individuals and organizations that used this property in the past year, and give the requested information for each.

Name	Dates Used	Activity	Rent Paid (if any)

Continue on additional sheets as needed.

If the building identified above is not complete, please provide the following information:

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

If under construction, when will construction be completed? (date) \_\_\_\_\_

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

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

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

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

