

Application for Primarily Charitable Organization Property Tax Exemption / 501(c)(2) Property Tax Exemptions

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

GENERAL INSTRUCTIONS: This application is for use in claiming a property tax exemption for property owned by a charitable organization pursuant to Tax Code Section 11.184. The application applies to property owned on Jan. 1 of this year. In order to claim this exemption, an organization must receive a determination letter from the Comptroller's office stating that it is either: 1) engaged primarily in charitable functions as defined under Tax Code Section 11.184, or 2) a 501(c)(2) corporation that holds title for a qualified charitable organization, as defined under Tax Code Section 11.184.

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 beginning Jan. 1 and no later than April 30 of the year for which you are requesting an exemption.

DUTY TO NOTIFY: If the chief appraiser grants the exemption, you do not need to reapply annually. You must notify the chief appraiser in writing if and when your right to this exemption ends.

ADDITIONAL APPLICATION REQUIRED: To continue to receive an exemption after the fifth year, the organization must obtain a new determination letter and reapply for the exemption.

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: 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): _____

STEP 2: Applicant 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: Comptroller's Determination

Attach a copy of the charitable organization's Comptroller property tax determination letter.

1. Have you received a Comptroller property tax determination letter that states whether the organization is engaged primarily in performing charitable functions as defined in Tax Code Section 11.184. Yes No

In what tax year did you apply for the Comptroller's determination? _____

2. Have you received a Comptroller property tax determination letter that states whether the organization is a 501(c)(2) organization that holds title to property for a qualified charitable organization as defined under Tax Code Section 11.184? Yes No

In what tax year did you apply for the Comptroller's determination? _____

STEP 5: 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

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

Address, City, State, ZIP Code

Legal Description (if known)

Appraisal District Account Number (if known)

Describe the Primary Use of This Property

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

If yes, answer the following questions:

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, Engineering work, Soil testing, Land clearing activities, Site improvement work, 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 operations 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.

