Application for Charitable Organization Property Tax Exemption

Property Tax
Form 50-115

Appraisal District's Name _____ Phone *(area code and number)* _____

Address, City, State, ZIP Code _____

This document must be filed with the appropriate 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 www.window.state.tx.us/taxinfo/propertytax/references/directory/cad.

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

WHERE TO FILE: This completed document and all required documents with the appraisal district for the county in which the property is located. Location and address information for the appraisal district office in your county may be found at www.window.state.tx.us/taxinfo/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: 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)*: _____

If operated by a corporation, is the corporation a nonprofit as defined by the Texas Non-Profit Corporation Act (art. 1396-1.01 VACS et. seq.)? . . . . . ☐ Yes ☐ No

STEP 2: Applicant Information

Name of Applicant _____ Phone *(area code and number)* _____ 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: Questions About the Organization

1. The organization must satisfy the requirements of Texas Constitution Article VIII, Section 2(a). Is the organization engaged primarily in public charitable functions? . . . . . ☐ Yes ☐ No

   If yes, using an attachment, describe the organization's activities in a narrative. The narrative description of activities should be thorough, accurate and include date-specific references to the tax year for which the exemption is sought. You may also attach representative copies of newsletters, brochures or similar documents for supporting details to this narrative.

2. Is the organization organized exclusively to perform religious, charitable, scientific, literary or educational purposes? . . . . . ☐ Yes ☐ No

   If yes, attach copies of organizational documents supporting your answer.

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? . . . . . ☐ Yes ☐ No

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, or to abused or battered spouses or children in need of temporary shelter, or to the impoverished, or to victims of natural disaster without regard to ability to pay. Tax Code Section 11.18 (d)(2)*

   ☐ Provides services to elderly persons or to the handicapped including the provision of recreation or social activities, training and employment in the production of commodities or provision of services and facilities designed to address the special needs of elderly persons or the handicapped without regard to ability to pay. 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.A. Section 396. Tax Code Section 11.18 (d)(17)*

☐ Provides housing for low-income and moderate-income families, for unmarried individuals 62 years old or older, for handicapped individuals, and for families displaced by urban renewal, through the use of trust assets irrevocably dedicated, through a contract entered into before December 31, 1972, for the sale of housing to a charitable organization performing the athletic development of boys and girls under 18 years. 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 individuals described by that subsection that is located on or consists of a single campus owned by 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)

☐ 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)

* A corporation that performs a function that is marked with an asterisk(*) does not have to be organized as a non-profit corporation.
** A charitable organization that performed this function must engage primarily in performing the described function, but may engage in other activities that support or are related to its charitable functions.

5. Does the organization perform, or does its charter permit it to perform, any functions other than those checked in question 2? . . . . . ☐ Yes ☐ No

If yes, attach a statement describing the other functions in detail.

STEP 4: Questions About the Organization's Bylaws or Charter

Attach a copy of the charter, bylaws or other documents adopted by the organization which govern its affairs, and answer the following questions.

1. Does the organization use its assets in performing the organization's charitable functions or the charitable function of another charitable organization? . . . . . ☐ Yes ☐ No

2. 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

3. Do these documents 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 _____

4. 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, 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 _____

5. If yes, was the two-step transfer required for the organization to qualify for exemption under Internal Revenue Code Section 501(c)(3), as amended? . . . . . ☐ Yes ☐ No

STEP 5: 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 6: Certificate and Signature

By signing this application, you designate the property described in the attached Schedules A and B as the property against which the charitable organization exemption may be claimed in this appraisal district. By signing this application, 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 (*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.

Name	Dates Used	Activity	Rent Paid, If Any

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

Item	Location