



# Application for Charitable Organization Property Tax Exemption

Year \_\_\_\_\_

Appraisal district name \_\_\_\_\_

Phone (area code & number) \_\_\_\_\_

Address \_\_\_\_\_

This application covers property you owned on January 1 of this year or acquired during this year. If you owned the property January 1, you must file the completed form between January 1 and no later than April 30 of this year. If you acquire the property after January 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 January 1. Be sure to attach any additional documents requested. If the chief appraiser grants the exemption, you do not need to reapply annually, but 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. Return the completed form to the address above.

## STEP 1: Name and address of organization, identify person preparing application

Name of organization \_\_\_\_\_

Present mailing address \_\_\_\_\_

City, town or post office, state, ZIP Code \_\_\_\_\_

Phone (area code and number) \_\_\_\_\_

Name of person preparing this application \_\_\_\_\_

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

Title \_\_\_\_\_

\* You are required to give us this information on this form, in order to perform tax related functions for this office. Section 11.43 of the Tax Code authorizes this office to request this information to determine tax compliance. The chief appraiser is required to keep the information confidential and not open to public inspection, except to appraisal office employees who appraise property and as authorized by Section 11.48(b), Tax Code.

## STEP 2: Form of organization

Operator of organization (check appropriate box)  Individual  Foundation  Corporation  Trust

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

## STEP 3: Answer these questions about the organization

1. The organization must satisfy the requirements of Article VIII, Section 2(a) of the Texas Constitution.

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.

b. 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.

2. 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 § 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 § 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 § 11.18 (d)(3)

Preserves a historical landmark or site. Tax Code § 11.18 (d)(4)

Promotes or operates a museum, zoo, library, theater of the dramatic or performing arts, symphony orchestra or choir. Tax Code § 11.18 (d)(5)

- Promotes or provides humane treatment of animals. Tax Code § 11.18 (d)(6)
- Acquires, stores, transports, sells or distributes water for public use. Tax Code § 11.18 (d)(7)
- Answers fire alarms and extinguishes fire with little or no compensation paid to members. Tax Code § 11.18 (d)(8)
- Promotes the athletic development of boys or girls under the age of 18 years.\* Tax Code § 11.18 (d)(9)
- Promotes educational development through student loans or scholarships. Tax Code § 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 § 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 § 11.18 (d)(13)
- Preserves or conserves wildlife. Tax Code § 11.18 (d)(10)
- Promotes or operates an art gallery, museum or collection in a permanent location or on tour that is open to the public. Tax Code § 11.18 (d)(14)
- Provide housing on a cooperative basis to students of an institution of higher education. Tax Code § 11.18 (d)(20)
- 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. [47 U.S.C.A. sec. 396\*] Tax Code § 11.18 (d)(17)
- 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 § 11.18 (d)(19)
- 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 § 11.18 (d)(18)
- Provides for the organized solicitation of gifts and grants to non-profit human services organizations. Tax Code § 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 Sec. 501(c)(3), Internal Revenue Code, 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 Sec. 501(c)(3), Internal Revenue Code, 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? If yes, attach a list of organizations. ....  Yes  No

- Performs biomedical or scientific research or scientific education for benefit of the public.\* Tax Code § 11.18 (d)(16)
- Acquires, holds, and transfers unimproved real property under an urban land bank demonstration program established under Chapter 379, Local Government Code, as on or on behalf of a land bank. Tax Code § 11.18 (d)(21)
- Acquires, holds, or transfers unimproved real property under an urban land bank program established under Chapter 379E, Local Government Code, as on or on behalf of a land bank. Tax Code § 11.18 (d)(22)
- 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)(23)
- 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 are owned by a charitable organization that has been in existence for at least 10 years, are used to provide housing and related services to individuals described by that subsection that are located on a single campus owned by a municipality with a population of more than 600,00 and less than 700,00. Tax Code Section 11.18(d)(23)

\* 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.

3. 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.

4. In the past year has the organization loaned funds to, borrowed funds from, sold property to or bought property from a shareholder, director or mentor 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 note, if any.

5. Attach a list of salaries and other compensation for services paid in the last year. Also list any funds distributed to members, shareholders or directors in the last year. In each case, give recipient's name, type of service rendered or reason for payment and amounts paid.

**STEP 4: Answer these 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  
 1. exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, as an organization described by Section 501(c)(3) of that code;  
 2. meet the criteria for a charitable organization under Section 11.18(e) and (f) Texas Tax Code; and  
 3. 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 Section 501(c)(3), Internal Revenue Code, as amended?  Yes  No  
 If "Yes" give the page and paragraph numbers Page \_\_\_\_\_ Paragraph \_\_\_\_\_

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 Sec. 501(c)(3), Internal Revenue Code, as amended?

If "Yes" give the page and paragraph numbers Page \_\_\_\_\_ Paragraph \_\_\_\_\_

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

**STEP 5: Describe your property**

PROPERTY TO BE EXEMPT:

- Attach one Schedule A (REAL PROPERTY) form for **EACH** parcel of real property to be exempt.
- Attach one Schedule B (PERSONAL PROPERTY) form listing **ALL** personal property to be exempt.
- List only property owned by the organization.

**STEP 6: Sign the application**

- **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.**
- **You certify that this information is true and correct to the best of your knowledge and belief.**

On behalf of (name of organization) \_\_\_\_\_

Date \_\_\_\_\_

**sign here** ▶

Authorized signature

Title

**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 Texas Penal Code Section 37.10.**



