



# Application for Religious Organization Property Tax Exemption

## Property Tax Form 50-117

Year \_\_\_\_\_

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

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

Address \_\_\_\_\_

City, State \_\_\_\_\_

Zip Code + 4 \_\_\_\_\_

This application covers property you owned or leased from the state or political subdivision of the state on January 1 of this year or acquired during this year. You must file the completed form between January 1 and April 30 of this year. If you acquired 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

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

Current mailing address \_\_\_\_\_

City, state, Zip Code + 4 \_\_\_\_\_

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

Person preparing this application \_\_\_\_\_

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

Title \_\_\_\_\_

### STEP 2: Answer these questions about the organization

- Operator of organization (check appropriate box)  Individual  Corporation  Association
- Is the organization organized and operated primarily for the purpose of engaging in religious worship or promoting the spiritual development or well-being of individuals?  Yes  No
- 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
- Does the organization use its assets in performing its religious functions or the religious functions of another religious organization?  Yes  No
- Does the organization's charter, by laws, or other regulation adopted by the organization direct that on the discontinuance of the organization, the organization's assets are to be transferred to the State of Texas, 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 \_\_\_\_\_

Please attach a copy of the charter, bylaws or other documents adopted by the organization which govern its affairs.

### STEP 3: Describe your property

PROPERTY TO BE EXEMPT:

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



**STEP 4: Sign the application**

- By signing this application, you designate the property described in the attached Schedules AR and BR as the property against which the exemption for religious organizations may be claimed in the 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

Printed signature

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.

**\* 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.**

# Schedule AR: Real Property Used as Actual Place of Religious Worship, Clergy Residence or Endowment Fund Property

- Complete one Schedule AR form for EACH parcel of real property to be exempted.

Name of property owner\*

Legal description of property

Appraisal district account number (optional)

\* If owner is state or political subdivision of the state, attach copy of lease agreement.

## Type of property

Actual place of religious worship

Is the property currently under 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.)

Architectural work       Land clearing activities       Engineering work

Site improvement work       Soil testing       Environmental or land use study

Is the property primarily used for religious worship? .....  Yes  No

Are worship services regularly held at the property? .....  Yes  No

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

If "YES," attach a statement describing use of the revenue.

Is the property reasonably necessary for religious worship? .....  Yes  No

Clergy residence

Is the property used exclusively as a residence? .....  Yes  No

Is the property occupied by persons whose principal occupation is to serve in the organization's clergy? .....  Yes  No

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

How much land is used for the residence? \_\_\_\_\_

Is all of the property reasonably necessary for use as a residence? .....  Yes  No

Foreclosure sale property held by endowment fund

Was the property acquired by foreclosure to protect a bond or mortgage held by endowment fund and used exclusively for support of the organization? .....  Yes  No

If "YES," what was the date of the foreclosure sale? \_\_\_\_\_

Property leased by a school qualified under Tax Code Section 11.21.

Land owned for the purpose of expansion of regular religious worship or construction of a new place of regular worship. Complete Schedule LR.



## Schedule BR: Personal Property Used at Actual Place of Religious Worship or Clergy Residence

- List only that personal property which is reasonably necessary for worship at actual place of religious worship or for use at a residence for clergy.

Name of property owner

Legal description of property

Appraisal district account number *(optional)*

\* If owner is state or political subdivision of the state, attach copy of lease agreement.

Type of property	Location of property

Continue on additional sheets as needed.



## Schedule LR: Land Owned for the Purpose of Expansion of Regular Religious Worship or Construction of a New Place of Regular Worship

- Complete one Schedule LR form for EACH parcel of land to be exempted.

\_\_\_\_\_  
Name of property owner

\_\_\_\_\_  
Legal description of property

\_\_\_\_\_  
Tract size or acreage amount

\_\_\_\_\_  
Appraisal district account number (optional)

Tax Code Section 11.20(a)(6) provides that land owned by the religious organization for the purpose of expansion of a place of regular religious worship or construction of a new place of regular religious worship may be exempt. Subsection (j) provides that a tract of land contiguous to the tract of land on which the religious organization's place of regular religious worship is located may be exempt for no more than six years. A tract of land not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may be exempt for no more than three years. A tract is contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.

### Statement of Expansion or Construction:

The above described land owned by this religious organization will be used for the purpose of expanding the current place of regular religious worship or for the construction of a new place of regular religious worship. The land does not produce revenue for this religious organization.

I certify that this statement is true and correct to the best of my knowledge and belief.

**sign  
here** ➔

\_\_\_\_\_  
Authorized signature

\_\_\_\_\_  
Name of authorized officer

\_\_\_\_\_  
Date of statement

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