

Application for Charitable Organization Property Tax Exemption

Form 50-115

Kaufman Central Appraisal District

Appraisal District's County

Appraisal District Account Number (if known)

Tax Year

GENERAL INFORMATION: Use this form to claim property tax exemptions pursuant to Tax Code Section 11.18 for property owned on Jan. 1 of this year or acquired during this year.

FILING INSTRUCTIONS: File this form and all supporting documentation 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.**

SECTION 1: Organization Information

Name of Organization

Phone (area code and number)

Mailing Address, City, State, ZIP Code

Organization is a (check one):

☐

Partnership

☐

Corporation

☐

Other (specify):

Is the organization organized as a nonprofit corporation as defined by the Texas Non-Profit Corporation Act (Business Organizations Code Section 22.001)?

☐

Yes

☐

No

Did the organization own the property that is the subject of this application on Jan. 1 of the tax year?

☐

Yes

☐

No

Has this organization been in existence for at least 20 years?

☐

Yes

☐

No

Is the organization under common control with an organization that is described by Tax Code Section 11.18 subdivision (1);

and performs a charitable function as described by Tax Code Section 11.18(d)?

☐

Yes

☐

No

SECTION 2: Authorized Representative Information

☐

Officer, board member or authorized employee of charitable organization

☐

Attorney for charitable organization

☐

Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162

☐

Other (specify):

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

Name of Authorized Representative

Driver's License, Personal I.D. Certificate,
Social Security Number or Federal Tax I.D. Number*

Title of Authorized Representative

Primary Phone Number (area code and number)

Email Address**

Mailing Address, City, State, ZIP Code

* Social security number disclosure may be required for tax administration and identification. (42 U.S.C. §405(c)(2)(C)(i); Tax Code §11.43(f)). A driver's license number, personal identification number or social security number disclosed in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code §11.48(b).

** May be confidential under Government Code §552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

SECTION 3: Organization Activities

1. Is the organization engaged primarily in public charitable functions as required by Tex. Const. art VIII, Section 2(a)? ☐ Yes ☐ No
If yes, attach a narrative description of the organization's activities.
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 the organization performs:
- ☐ Provides medical care without regard to ability to pay. (Tax Code Section 11.18(d)(1))*
- ☐ Provides support or relief to orphans, delinquent or dependent children in need of residential care; children with disabilities in need of residential care; abused or battered spouses or children in need of temporary shelter; the impoverished; or victims of natural disaster without regard to ability to pay. (Tax Code Section 11.18(d)(2))*
- ☐ Provides support to elderly persons without regard to pay, including the provision of recreational or social activities and facilities designed to address the special needs of elderly persons OR provides support to persons with disabilities without regard to pay including training and employment in the production of commodities or provision of services. A charitable organization that provides support to elderly persons must engage primarily in performing the described function, but may engage in other activities that support or are related to its charitable functions. (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 age 18. (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 age 62 or older without regard to ability to pay; or as an organization that provides charitable housing and services in an amount that is not less than 4 percent of the charitable organization's net resident revenue. (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 nonprofit 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.

SECTION 3: Organization Activities (continued)

- ☐ Performs biomedical or scientific research or scientific education for public benefit. (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. Section 396. (Tax Code Section 11.18(d)(17))
- ☐ Provides housing for low-income and moderate-income families, unmarried individuals age 62 or older, individuals with disabilities and families displaced by urban renewal through the use of trust assets irrevocably dedicated, through a contract entered into before Dec. 31, 1972, for the sale of housing to a charitable organization performing the athletic development of boys and girls under age 18. (Tax Code Section 11.18(d)(18))*
- ☐ Provides housing and services to individuals age 62 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; in which at least 4 percent of community's combined net resident revenue is provided in charitable care to its residents; or as an organization that provides charitable housing and services in an amount that is not less than 4 percent of the charitable organization's net resident revenue. (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 permanent housing and related services to unaccompanied, homeless individuals with 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 three years. The property must be at least 15 acres; owned by a charitable organization that has been in existence for at least 20 years; owned by the organization on July 1, 2021, or acquired by donation and owned by the organization on Jan. 1, 2023; and located in a county with a population of more than 1.2 million and less than 1.5 million. (Tax Code Section 11.18(d)(23) and (p)(1)(A))
- ☐ Provides permanent housing and related services to individuals who are unaccompanied, homeless individuals with 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 three years. The property must be at least 15 acres; owned by a charitable organization that has been in existence for at least two years; owned by the organization on July 1, 2021, or acquired by donation and owned by the organization on Jan. 1, 2023; and located in a municipality with a population of more than 100,000 and less than 150,000 at least part of which is located in a county with a population of less than 5,500. (Tax Code Section 11.18(d)(23) and (p)(1)(B))
- ☐ 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))
- ☐ Provides tax return preparation services and assistance with other financial matters without regard to the beneficiaries' ability to pay. (Tax Code Section 11.18(d)(25))
- ☐ Provides services related to planning for the placement of or placing children in foster or adoptive homes OR provides support or relief to women who are or may be pregnant and who are considering placing their unborn children for adoption. (Tax Code Section 11.18(d)(26))

* A corporation that performs a function that is marked with an asterisk(*) does not have to be organized as a nonprofit corporation.

5. Does the organization perform, or does its charter permit it to perform, any functions other than those checked in question 4? ☐ Yes ☐ No
If yes, attach a statement describing the other functions in detail.
6. Does the organization use its assets to perform its own charitable functions or those of another charitable organization? ☐ Yes ☐ No
7. 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);
 - meeting 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

SECTION 4: Organization's Bylaws or Charter

1. Do the charter, bylaws or other documents direct that on the organization's discontinuance its assets are to be transferred to the state of Texas, the United States or 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 _____
2. If no, do these documents direct that on organizations discontinuance its assets are to be transferred to its members who have promised in their membership applications to immediately transfer them to the state of Texas 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 _____

SECTION 5: Property Information

1. Attach one Schedule A form for **each** parcel of real property to be exempt.
2. Attach one Schedule B form listing **all** personal property to be exempt.
3. Attach the following required documents.
 - Narrative of the organization's activities. The narrative description of activities should be thorough, accurate and include date-specific references to the tax year for which the exemption is sought. Representative copies of newsletters, brochures or similar documents for supporting details to this narrative may also be attached.
 - Copies of documents supporting that the organization is organized exclusively to perform religious, charitable, scientific, literary or educational purposes.
 - Copy of the charter, bylaws or other documents adopted by the organization which govern its affairs.

SECTION 6: Certification and Signature

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

that each fact contained in this application is true and correct and that the property described in the application meets the qualifications under Texas law for the exemption claimed.

**sign
here** ➡

 Authorized Representative

 Date

Important Information

GENERAL INFORMATION

Use this form to claim property tax exemptions pursuant to Tax Code Section 11.18 for property owned on Jan. 1 of this year or acquired during this year.

FILING INSTRUCTIONS

File this document and all supporting documentation with the appraisal district office in each county in which the property is located so that the chief appraiser is able to determine whether the statutory qualifications for the exemption have been met. **Do not file this document with the Texas Comptroller of Public Accounts.**

APPLICATION DEADLINES:

Submit the completed application and supporting documentation to the appraisal district beginning Jan. 1 and no later than April 30 of the year for which the exemption is requested. For good cause shown, the chief appraiser may extend the deadline for filing the application by written order for a single period not to exceed 60 days. 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.

SUPPORTING DOCUMENTATION

The chief appraiser may disapprove the application and request additional information. If the chief appraiser requests additional information, it must be furnished within 30 days after the request date or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the information by written order for a single period not to exceed 15 days. If the chief appraiser denies the application, the determination may be protested to the county appraisal review board under Tax Code Chapter 41.

DUTY TO NOTIFY

Once the chief appraiser grants this exemption an application does not have to be filed annually unless the property's ownership or exemption qualifications change. The chief appraiser may require a new application to confirm current eligibility by sending written notice and an application form. The property owner must notify the appraisal office in writing before May 1 if qualification for this exemption ends.

OTHER INFORMATION

Charitable housing and services means a charitable organization provides the following to a person age 62 or older:

1. housing, including as an independent living facility, assisted living facility, or nursing facility; and
2. any service designed to meet the unique needs of a person age 62 or older, including:
 - ministerial services;
 - government-sponsored indigent health care;
 - social services;
 - health services;
 - educational services; and
 - donations to an organization that qualifies for an exemption under Tax Code Section 11.18(d)(13) or (19).

Charity care, government-sponsored indigent health care and net patient revenue are determined in the same manner for a retirement community or nursing home as charity care, government-sponsored indigent health care and net patient revenue, respectively, are determined for a hospital under Tax Code Section 11.1801(a)(2).

Schedule A: Description of Real Property

Complete one Schedule A form for **each** parcel of real property to be exempt. List only property the organization owns. Attach all completed schedules to the exemption application.

Name of Property Owner

Legal Description (if known)

Appraisal District Account Number (if known)

Describe the Property's Primary Use

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 the revenue's use.

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

5. Does the real property owned by the charitable organization consist of an interest in a mineral in place, including a royalty interest that is not severed from the surface estate, or was donated to the charitable organization by the interest's previous owner? ☐ 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)

Complete one Schedule B form for **all** personal property to be exempt. List only property the organization owns. Continue on additional pages if necessary. Attach completed schedule to the exemption application.

Is this property reasonably necessary for operation of the organization?

☐ Yes ☐ No

[illegible]

Continue on additional sheets as needed.