

Application for Charitable Organization Property Tax Exemption

Form 50-115

Tax Year

Hartley CAD

Appraisal District's Name

Appraisal District Account Number (if known)

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: 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.**

SECTION 1: Organization Information

Name of Organization

Phone (area code and number)

Mailing Address

City, State, ZIP Code

Phone (area code and number)

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

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.

SECTION 3: Organization Activities (continued)

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:

- Provides 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; 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 handicapped persons 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 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. Section 396. Tax Code Section 11.18(d)(17)
Provides housing for low-income and moderate-income families, unmarried individuals 62 years old or older, handicapped individuals 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 18 years of age. Tax Code Section 11.18(d)(18)*

SECTION 3: Organization Activities (continued)

- 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 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 one 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 5,000. 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)

* A corporation that performs a function that is marked with an asterisk(*) does not have to be organized as a non-profit 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 in performing the organization's charitable functions or the charitable function 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. Does the charter, by law or other document 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 _____
- 2. 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 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 Section 37.10, Penal Code.

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

This application is used 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

This document and all supporting documentation must be filed 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:

The completed application and supporting documentation must be submitted 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 date of the request 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 this exemption is allowed, an application does not have to be filed annually unless the ownership of the property or the qualifications for the exemption changes. The chief appraiser may require a new application to be filed 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.