



Dallas Central Appraisal District

2949 N. Stemmons Freeway, Dallas

Direct Mailing Address: PO Box 560328 Dallas, Texas 75356-0328

(214) 631-1342 or www.dallascad.org

**Exemption Application for Charitable Organization for _____
Year**

Account Number/s: _____

GENERAL INSTRUCTIONS: This application is for use in claiming property tax exemptions pursuant to Tax Code §11.18.

APPLICATION DEADLINES: You must file the completed application with all required documentation between January 1 and no later than April 30 of the year for which you are requesting an exemption. 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.

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 on this application. You must notify the chief appraiser in writing if and when your right to this exemption ends. Return the completed form and all required documentation to the mailing address above.

Step 1: Provide Name and Mailing Address of Organization and Identity of Person Preparing Application

Name of Organization

Current Mailing Address (number and street)

City, State, ZIP Code

Phone (area code and number)

Organization is a (check one):

☐ Partnership ☐ Corporation ☐ Other (specify): _____

Name of Person Preparing this Application

Title

Driver's License, Personal ID or Social Security Number*

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 ☐

If this application is for an exemption from ad valorem taxation of property owned by a charitable organization with a federal tax identification number, that number may be provided here in lieu of a driver's license number, personal identification certificate number, or social security number: _____.

* Unless the applicant is a charitable organization with a federal tax identification number, the applicant's driver's license number, personal identification certificate number, or social security account number is required. Pursuant to Tax Code §11.48(a), a driver's license number, personal identification certificate number, or social security account 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 §11.48(b). If the applicant is a charitable organization with a federal tax identification number, the applicant may provide the organization's federal tax identification number in lieu of a driver's license number, personal identification certificate number, or social security account number.

Step 2: Answer these Questions About the Organization

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

Step 2: Answer these Questions About the Organization (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.
- ☐ 1. Provide medical care without regard to ability to pay.* Tax Code §11.18 (d)(1)*
 - ☐ 2. 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)*
 - ☐ 3. Provides support, without regard to ability to pay, to elderly persons, including the provision of recreational or social activities; and facilities designed to address the special needs of elderly persons or provides support, without regard to ability to pay, to the handicapped including training and employment in the production of commodities or provision of services.** Tax Code § 11.18 (d)(3)
 - ☐ 4. Preserves a historical landmark or site. Tax Code §11.18 (d)(4)
 - ☐ 5. Promotes or operates a museum, zoo, library, theater of the dramatic or performing arts, symphony orchestra or choir. Tax Code §11.18 (d)(5)
 - ☐ 6. Promotes or provides humane treatment of animals. Tax Code §11.18 (d)(6)
 - ☐ 7. Acquires, stores, transports, sells or distributes water for public use. Tax Code §11.18 (d)(7)
 - ☐ 8. Answers fire alarms and extinguishes fire with little or no compensation paid to members. Tax Code §11.18 (d)(8)
 - ☐ 9. Promotes the athletic development of boys or girls under the age of 18 years.* Tax Code §11.18 (d)(9)
 - ☐ 10. Preserves or conserves wildlife. Tax Code §11.18 (d)(10)
 - ☐ 11. Promotes educational development through student loans or scholarships. Tax Code §11.18 (d)(11)
 - ☐ 12. 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)
 - ☐ 13. 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 or as an organization that provides charitable housing and services in an amount that is not less than four percent of the charitable organization's net resident revenue. Tax Code §11.18 (d)(13)
 - ☐ 14. 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)
 - ☐ 15. 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 ☐
 - ☐ 16. Performs biomedical or scientific research or scientific education for benefit of the public.* Tax Code §11.18 (d)(16)
 - ☐ 17. 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)
 - ☐ 18. 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)
 - ☐ 19. 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 in which at least 4 percent of community's combined net resident revenue is provided in charitable care to its residents; or an organization that provides charitable housing and services in an amount that is not less than four percent of the charitable organization's net resident revenue. Tax Code §11.18 (d)(19)
 - ☐ 20. Provides housing on a cooperative basis to students of an institution of higher education. Tax Code §11.18 (d)(20)
 - ☐ 21. Acquires, holds, and transfers unimproved real property under an urban land bank demonstration program established under Chapter 379, Local Government Code, as or on behalf of a land bank. Tax Code §11.18 (d)(21)
 - ☐ 22. Acquires, holds, and transfers unimproved real property under an urban land bank program established under Chapter 379E, Local Government Code, as or on behalf of a land bank.

Step 2: Answer these Questions About the Organization (continued)

- ☐ 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 750,000 and less than 850,000. Tax Code §11.18(d)(23)
- ☐ 24. 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 §11.18 (d)(24)
- ☐ 25. Provides, without regard to the beneficiaries' ability to pay, tax return preparation services and assistance with other financial matters. Tax Code §11.18(d)(25).
- ☐ 26. 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. §11.18 (d)(26)

* 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 3: Answer these Questions About the Organization's Bylaws or Charter

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 4: Describe the Property for Which You are Seeking an Exemption

PROPERTY TO BE EXEMPT:

- **ATTACH** a copy of the charter, bylaws, or other documents adopted by the organization which govern its affairs.
- **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.
- **ATTACH** a narrative of the organization's activities. Copies of newsletters, brochures, or documents for supporting details to the narrative may also be included.

Step 5: Read, Sign, and Date

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.

On behalf of (name of organization)

Date

Authorized Signature

Title

Printed Name

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 §37.10, Penal Code.

OTHER IMPORTANT INFORMATION

Pursuant to Tax Code §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.

Exemption Application for Charitable Organization

SCHEDULE A: Description of Real Property

Account Number/s: _____

Complete one Schedule A form for **EACH** parcel of real property to be exempt.

Name of Property Owner

Property Address

Legal Description: _____
(if known) Subdivision Block Lot OR Abst # Survey

Type of Property

Describe the primary use of this property: _____

Is the property currently under active 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 incomplete improvement designed and intended to be used exclusively by the qualified charitable organization? Yes ☐ No ☐

Is the land on which the incomplete improvement is located reasonably necessary for the use of the improvement in the operation of the association/organization? Yes ☐ No ☐

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

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

List all other individuals and organizations that used this property in the past year, and give the requested information for each.

Name	Dates Used	Activity	Rent Paid, If Any

Continue on additional sheets as needed

SCHEDULE B: Description of Personal Property

Account Number/s: _____

Name of Property Owner

Is this property reasonably necessary for operation of the association/organization? Yes ☐ No ☐

- List all tangible property to be exempt on this schedule.
- Attach all completed schedules to your application for exemption.

[illegible]

Continue on additional sheets as needed