



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 Religious Organization for _____ Year

Account Number/s: _____

GENERAL INSTRUCTIONS: This application is for use in claiming property tax exemptions pursuant to Tax Code §11.20. 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 furnish all information and documentation required by the application.

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 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. 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 ☐
2. 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 ☐
3. Does the organization use its assets in performing its religious functions or the religious functions of another religious organization? Yes ☐ No ☐
4. Does the organization's charter, bylaws, 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 _____

Step 3: 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 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: Read, Sign, and Date

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 this appraisal district.

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 Religious Organization

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

Account Number/s: _____

Complete one Schedule AR 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

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

Type of Property

Describe the primary use of this property: _____

☐ Actual place of religious worship

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 this property primarily used for religious worship? Yes ☐ No ☐

Are worship services regularly held at this 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 this 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 ☐

Complete Clergy Residence Affidavit.

☐ 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 §11.21.

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

**SCHEDULE BR: Personal Property Used as 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.

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

[illegible]

Exemption Application for Religious Organization

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

Account Number/s: _____

Complete one Schedule LR form for **EACH** parcel of land to be exempt.

Name of Property Owner *

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

Tract size or acreage amount: _____

Please provide the address where worship services are currently being held:

Street Address

City, State, Zip

Tax Code §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 ten 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 regular religious worship or for the construction of a new place of regular religious worship. The land does not produce revenue for this place of religious organization.

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

On behalf of (name of organization)

Date

Authorized Signature

Printed Name

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 §37.10, Penal Code.

Tax Code §11.201 provides that land sold or otherwise transferred to another person in a year in which the land receives an exemption under §11.20(a)(6), is imposed an additional tax on the land equal to the tax that would have been imposed on the land had the land been taxed for each of the five years preceding the year in which the sale or transfer occurs in which the land received an exemption under that subsection, plus interest at an annual rate of seven percent calculated from the dates on which the taxes would have become due.



Dallas Central Appraisal District

00000743224000000

2949 N. Stemmons Freeway, Dallas
Direct Mailing Address: PO Box 560328 Dallas, Texas 75356-0328
(214) 631-1342 or www.dallascad.org

Clergy Residence Affidavit for Religious Organization Exemption for _____

Account Number: _____

Property Address of Clergy Residence _____

Property Owner's Information (Provide Name and Mailing Address of Organization):

Name of Religious Organization _____

Address of primary place of religious worship _____

Organization's Mailing Address (number and street) _____

City, State, ZIP Code _____

Please check this box if you want the mailing address changed to the mailing address listed above. ☐

Organization's Phone (area code and number) _____

Occupant's Information:

Name of person(s) residing at Clergy Residence: _____

Position held with the Religious Organization named above: _____

Briefly describe your duties: _____

Do you use this property **exclusively** as your residence? Yes ☐ No ☐

If "NO", please describe other use: _____

Occupant's TX Driver's License/TX ID Number: _____

Monthly Rent Paid? _____ On what date did you begin occupying this property: _____

I certify pursuant to the provisions of §37.01 and §37.10 of the Texas Penal Code that the statements described above are true and correct to the best of my knowledge and belief. I understand that this document shall become part of an official government record.

Occupant's Signature _____

Date _____

Printed Name _____

Occupant's Phone (area code and number) _____

SUBSCRIBED AND SWORN TO before me this, the
_____ day of _____, _____

Notary Public in and for the State of Texas

My commission expires _____



**CHECK LIST FOR
TOTAL EXEMPTION APPLICATIONS**

The items listed below are required to process most applications for a total exemption of property taxes:

1. ATTACH a complete copy of the organization's articles of incorporation and bylaws, (attach bylaws or other governing documents if the organization is not a corporation).
2. ATTACH one Schedule A or AR (Real Property) form for EACH parcel to be exempt.
3. ATTACH one Schedule B or BR (Personal Property) form for EACH personal property account to be exempt.
4. ATTACH a narrative describing the organization's activities.
5. For newly acquired property, ATTACH a copy of the warranty deed(s) that conveys ownership of the property to the organization applying for the exemption.
6. If applying for a project that is under "active construction", ATTACH documentation showing that site work, architectural work, soil studies, or other preparation has begun, along with a date for completion.
7. Complete the application:
 - a. Specify the year(s) you are seeking an exemption.
 - b. Provide the correct mailing address to receive correspondence from the appraisal district.
 - c. Answer all application questions.
 - d. If applying for a Charitable Organization Exemption, under §11.18, the organization must perform at least **one** of the activities listed under Step 2, Question 4. You must check the appropriate box(es) for the activity performed by the organization. If the organization does not perform at least one of the activities listed then the organization may not qualify for a total exemption of property taxes.
 - e. Sign and date the application.
 - f. Attach all required documents to the application.
 - g. If applying for a Clergy Residence for a Religious Organization, under §11.20, the occupant of the clergy residence must complete the *Clergy Residence Affidavit*.