Application for Charitable Organizations Improving Property for Low-Income Housing Property Tax Exemption

Bastrop Central Appraisal District

Appraisal District's Name

512-303-1930

Phone *(area code and number)*

212 Jackson Street; P.O. Box 578

Address

Bastrop

City

Texas

State

78602

Zip Code

GENERAL INSTRUCTIONS: This application is for use in claiming a property tax exemption on improved and unimproved real property or tangible personal property owned by a charitable organization engaged in the building, repair and sale of housing pursuant to Tax Code Section 11.181. The application applies to property owned on Jan. 1 of this year or acquired during this year.

FILING INSTRUCTIONS: You must furnish all information and documentation required by this application so that the chief appraiser is able to determine whether the statutory qualifications for the exemption have been met. 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. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

APPLICATION DEADLINES: You must file the completed application with all required documentation beginning Jan. 1 and no later than April 30 of the year for which you are requesting an exemption. If you acquire property that qualifies for an exemption after the application deadline has passed, you may apply for the exemption no later than the 30th day after the property has been acquired.

ANNUAL APPLICATION REQUIRED: You must reapply for this exemption annually. If the chief appraiser grants the exemption, the exemption for that year applies only to the portion of the year in which the property qualified for the exemption.

OTHER IMPORTANT INFORMATION

Pursuant to Tax Code Section 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.

State the year for which you are applying for this exemption.

Tax Year

STEP 1: Organization Information

Name of Organization

Phone *(area code and number)*

Address

City

State

Zip Code

Organization is a *(check one)*:

☐ Partnership ☐ Corporation ☐ Other *(specify)*:

STEP 2: Applicant Information

Name of Person Preparing this Application

Title

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

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

* Pursuant to Tax Code Section 11.48(a), a driver's license, personal I.D. certificate or social security 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 Section 11.48(b).

STEP 3: Property Information

- Attach one Schedule A form for each parcel of real property (improved and unimproved) to be exempt.
- Attach one Schedule B form for each building to be exempt.
- Attach one Schedule C form listing all personal property to be exempt.

STEP 4: Questions About the Organization

1. Is the organization organized as a nonprofit corporation as defined by the Texas Non-Profit Corporation Act (art. 1396-1.01 VACS et. seq.)? . . . . . ☐ Yes ☐ No

2. Is the organization engaged primarily in public charitable functions? . . . . . ☐ Yes ☐ No

   If yes, attach a narrative statement describing the organization's activities. The statement should be thorough, accurate and include date-specific references to the tax year for which the exemption is sought. You may attach representative copies of newsletters, brochures or similar supporting documents.

3. 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.

4. Does the organization own the property for the purpose of building or repairing housing on it primarily with the use of volunteer labor, and to sell without profit to an individual or family satisfying the organization's low-income and other eligibility requirements? . . . . . ☐ Yes ☐ No

5. Does the organization engage exclusively in the building, repair and sale of housing as described above and related activities? ☐ Yes ☐ No

6. Does the organization perform or does its charter permit it to perform any functions other than those described in question 2? . ☐ Yes ☐ No

   If yes, attach a statement describing the other functions in detail.

7. 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

STEP 5: Questions About the Organization's Bylaws or Charter

Attach a copy of the charter, bylaws or other documents adopted by the organization that govern its affairs.

1. Do these documents pledge the organization's assets for use in performing the organization's charitable functions? . . . . . ☐ Yes ☐ No

   If yes, provide the page and paragraph numbers. Page _____ Paragraph _____

2. Do these documents 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 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 _____

3. 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 application 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 _____

   If yes, was this two-step transfer required for the organization to qualify for exemption under Internal Revenue Code Section 501(c)(3), as amended? . . . . . ☐ Yes ☐ No

STEP 6: Certification and Signature

By signing this application, you designate the property described in the attached Schedules A, B and C as the property against which a Tax Code Section 11.181 exemption 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.

print here ➧

_____ Print Name

_____ Title

sign here ➧

_____ Authorized Signature

_____ Date

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 Penal Code Section 37.10.

Schedule A: Description of Real Property

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

Name of Property Owner

Address, City, State, ZIP Code

Legal Description of Property *(if known)*

Appraisal District Account Number *(if known)*

Describe the Primary Use of the Property

Date of Acquisition of the Property

Is this property reasonably necessary for operation of the organization? . . . . ☐ 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

Schedule B: Description of Buildings Used for Administration of Organization

Complete one Schedule B form for **each** building qualified for exemption. List only property owned by the organization. Attach all completed schedules to the application for exemption.

Name of Property Owner

Address, City, State, ZIP Code

Legal Description of Property *(if known)*

Appraisal District Account Number *(if known)*

Describe the Primary Use of This Property

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

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

Schedule C: Description of Personal Property

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

Name of Property Owner

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

ITEM	LOCATION