



Application for Primarily Charitable Organization Property Tax Exemption / 501(c)(2) Property Tax Exemptions

Property Tax
Form 50-299

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

GENERAL INSTRUCTIONS: In order to claim this property tax exemption, an organization must receive a determination from the State Comptroller, stating that it is either 1) engaged primarily in charitable functions as defined under §11.184 of the Tax Code, or 2) a 501(c)(2) corporation that holds title for a qualified charitable organization, as defined under §11.184 of the Tax Code. 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.

To continue to receive an exemption after the fifth year, the organization must obtain a new determination letter and re-apply for the exemption.

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.

STEP 1: State the Year for Which You are Seeking an Exemption

State the year for which you are seeking an exemption

STEP 2: Provide Name and Mailing Address of Organization and Identity of Person Preparing Application

Name of Organization

Mailing Address

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 I.D. Certificate,
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 Section 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 Section 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 3: List Taxing Units in Which the Property is Located

STEP 4: Comptroller's Determination (Attach copy of determination letter.)

Have you received from the Comptroller a property tax determination letter that states whether the organization is engaged primarily in performing charitable functions as defined in Section 11.184 of the Tax Code. Yes No

In what tax year did you apply for the Comptroller's determination? _____*

If "YES" was checked, attach a copy of the charitable organization's Comptroller property tax determination letter, and skip to **Step# 5**.

OR

Have you received from the Comptroller, a property tax determination letter that states whether the organization is a 501(c)(2) organization that holds title to property for a qualified charitable organization as defined under Section 11.184 of the Property Tax Code? Yes No

In what tax year did you apply for the Comptroller's determination? _____*

If "YES" was checked, attach a copy of the Comptroller property tax determination letter for the 501(c)(2) organization, and continue with **Step# 5**.

If "NO" was checked on both of the above questions in **Step# 4, STOP**. A property tax determination letter must be issued to the organization before submitting this application to the local tax appraiser. Contact the Comptroller's office to obtain information about applying for the property tax determination letter.

* An exemption expires at the end of the fifth tax year after the exemption is granted. To continue to receive an exemption after the fifth year, the organization must obtain a new determination letter and reapply for the exemption.

STEP 5: Describe the Property for Which You are Seeking an Exemption

PROPERTY TO BE EXEMPT:

- 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.
- List only property owned by the organization.

STEP 6: 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 exemption checked on page 1 may be claimed in this appraisal district.
- You certify that this information in this application is true and correct to the best of your knowledge and belief.

On Behalf of (name of organization) _____ Date _____

sign here ▶

Authorized Signature _____ 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 Section 37.10, Penal Code.

Schedule A: Description of Real Property

- Complete one Schedule **A** form for **EACH** parcel qualified for exemption.
- Attach all completed schedules to your application for exemption.

Organization's Name _____

Appraisal District Account Number (if known) _____

Legal description of property (if known):

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
 Soil testing
 Site improvement work
 Engineering work
 Land clearing activities
 Environmental or land use study

Is the incomplete improvement designed and intended to be used exclusively by the qualified charitable organization? Yes No

Does any portion of this property produce income? Yes No

If "Yes," attach a statement describing use of the revenue.

Is the land on which the incomplete improvement is located reasonably necessary for the use of the improvement in the operations of the association/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)

Continue on additional sheets as needed.

