



DALLAS CENTRAL APPRAISAL DISTRICT

2949 N. Stemmons Freeway, Dallas

Direct Mailing Address:
PO Box 560328 Dallas, Texas 75356-0328
(214) 631-1342

EXEMPTION APPLICATION FOR CHARITABLE ORGANIZATION FOR _____ YEAR

Account No. _____

This application covers property you owned on January 1 of this year or acquired during this year. If you owned the property January 1, you must file the completed form between January 1 and no later than April 30 of this year. 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. Attach any additional documents requested.

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 to the mailing address above.

Organization Name _____

Mailing Address _____

City, state, zip code _____

Phone (area code and number) _____

Name of person preparing this application _____

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

Title _____

Please answer the following:

- Operator of organization is: Individual Foundation Corporation Trust
- Yes No 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 Is the overall purpose of the organization to perform exclusively religious, charitable, scientific, literary or educational functions?

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.**
- 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.**
- Provides services to elderly persons or to the handicapped, including the provision of recreation or social activities and facilities designed to address the special needs of elderly persons or the handicapped, without regard to ability to pay.***
- Preserves a historical landmark or site.
- Promotes or operates a museum, zoo, library, theater of the dramatic or performing arts, symphony orchestra or choir.
- Promotes or provides humane treatment of animals.
- Acquires, stores, transports, sells or distributes water for public use.
- Answers fire alarms and extinguishes fires with little or no compensation paid to members.
- Promotes the athletic development of boys or girls under the age of 18 years.**
- Promotes educational development through student loans or scholarships.
- Provides halfway house services if certified as a halfway house by the Board of Pardons and Paroles.**
- 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.
- Preserves or conserves wildlife.
- Promotes or operates an art gallery, museum or collection in a permanent location or on tour that is open to the public.
- Provide housing on a cooperative basis to students of an institution of higher education.
- Operates a television station that produces or broadcasts educational, cultural or other public interest programming and receives grants from the Corporation for Public Broadcasting 47 USCA Sec. 396.**
- 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 the community's combined net resident revenue is provided in charitable care to its residents.
- 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.**
- Performs biomedical or scientific research or scientific education for benefit of the public.**
- Acquiring, holding and transferring unimproved real property under an urban land bank demonstration program established under Chapter 379C, Local Government Code, as or on behalf of a land bank.
- Acquiring, holding and transferring unimproved real property under an urban land bank demonstration program established under Chapter 379E, Local Government Code, as or on behalf of a land bank.

* You are required to give us this information on this form, in order to perform tax related functions for this office. Section 11.43 of the Tax Code authorizes this office to request this information to determine tax compliance. The Chief Appraiser is required to keep the information confidential and not open to public inspection, except to appraisal office employees who appraise property and as authorized by Section 11.48(b), Tax Code.

Provides for the organized solicitation of gifts and grants to nonprofit human services organizations. If this function is checked, answer the following questions:

Yes No Does the organization have a volunteer Board of Directors?

Yes No Is the organization affiliated with a state or national organization that authorizes, approves or sanctions volunteer fundraising organizations?

Yes No Does the organization qualify for exemption under Sec. 501(c)(3), Internal Revenue Code, as amended?

Yes No Does the organization distribute contributions to at least five other organizations that: (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 Does the organization perform, or does it charter permit it to perform, any functions other than those checked in questions describing the functions of the organization? If **yes**, attach a statement describing the other functions in detail.

Yes No In the past year, has the organization loaned funds to, borrowed funds from, sold property to, or bought property from a shareholder, director, or member of the organization, or has a shareholder or member sold his interest in the organization for a profit?

If **yes**, attach a description of each transaction. For sales, give buyer, seller, price paid, value of property sold and date of sale. For loans, give lender, borrower, amount borrowed, interest rate, and term of loan and attach a copy of the note, if any.

Attach a list of salaries and other compensation for services paid in the last year. Also list any funds distributed to members, shareholders, or directors in the last year. In each case, give recipient's name, type of service rendered or reason for payment, and amounts paid.

Attach a copy of the charter, bylaws, or other documents adopted by the organization which govern its affairs and answer the following questions:

Yes No Does the organization use its assets in performing its charitable functions or the charitable functions of another charitable organization?

Yes No Does the charitable organization divide responsibility with another organization?

Yes No Is that organization (1) exempt from federal income taxation under Sec. 501(a), Internal Revenue Code of 1986, as an organization described by Sec. 501(c)(3) of that code; (2) meeting the criteria for a charitable organization under Sec.11.18(e) and (f) Texas Tax Code; and (3) under common control with the charitable organization?

Yes No Do these documents direct that on the discontinuance of the organization, the 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 Sec. 501(c)(3), Internal Revenue Code, as amended?

If **yes**, give page and paragraph numbers.

Page _____ Paragraph _____

Yes No Do these documents direct that on discontinuance of the organization, the 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 page and paragraph numbers.

Page _____ Paragraph _____

Yes No Was the two-step transfer checked above required for the organization to qualify for exemption under Sec. 501(c)(3), Internal Revenue Code, as amended?

Attach one Schedule **A** (Real Property) for **each** parcel of real property to be exempt and attach one Schedule **B** (Personal Property) for **all** personal property to be exempt. List only property owned by the organization.

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. You certify that this information is true and correct to the best of your knowledge and belief.

Authorized Signature

Title

Name of Organization

Date

Under Texas Penal Code, Section 37.10, if you make a false statement on this application, you could receive a jail term of up to 1 year and a fine up to \$3,000, or community correctional facility confinement of up to 1 year, or a prison term of 2 to 10 years and fine of up to \$10,000.

** A corporation that performs this function does not have to be organized as a nonprofit corporation.

*** A charitable organization that performs 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.



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SCHEDULE A: Description of Real Property

Complete one Schedule A for each parcel qualified for exemption.

Name of Property Owner Account Number

Property Address

Legal Description Subdivision Lot Block **or** Abst # Survey

Describe the primary use of this property: _____

Yes No Is the property currently under active construction or physical preparation?
If under construction, state the date construction will be complete?* _____

If under physical preparation, check all activities the organization has done.

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

Yes No 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? If **yes**, attach a statement describing use of the revenue.

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?

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

| Name | Dates Used | Activity | Rent Paid, if any |
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Continue on additional sheets, if needed.

* An incomplete improvement exempted for the three years preceding the 2003 tax year is entitled to exemption for the 2003 tax year regardless of whether the property owner applies for the exemption for the 2003 tax year, if the property otherwise qualifies. The Chief Appraiser may require the property owner to file an application to confirm the owner's qualification for exemption for the 2003 tax year. An exemption for an incomplete improvement is for five years. Effective January 1, 2006, the exemption will revert back to three years.

SCHEDULE B is on the reverse side of this form. Both sides must be completed.

