

Application for Religious Organization Property Tax Exemption

Form 50-117

Tax Year _____

Appraisal District's Name _____

Appraisal District Account Number (if known) _____

GENERAL INFORMATION: This application applies to property that is owned or leased by an organization that qualifies as a religious organization pursuant to Tax Code Section 11.20. This application applies to property you own or lease from a political subdivision of the state on Jan. 1 of this year or acquired during this year.

FILING INSTRUCTIONS: This application 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**

SECTION 1: Organization Information

Name of Organization _____

Phone (area code and number) _____

Mailing Address, City, State, ZIP Code _____

Organization is a (check one):

☐

Partnership

☐

Corporation

☐

Other (specify): _____

SECTION 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: _____

* Social security number disclosure may be required for tax administration and identification. (42 U.S.C. §405(c)(2)(C)(i); Tax Code §11.43(f)). A driver's license number, personal identification number or social security number disclosed in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code §11.48(b).

SECTION 3: Property Information

- Attach one Schedule AR form for each parcel of real property to be exempt.
- Attach one Schedule BR form listing all personal property to be exempt.
- Attach one Schedule LR form for each parcel of land to be exempt.

SECTION 4: Questions About the Organization

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

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 Internal Revenue Code Section 501(c)(3), as amended? ☐ Yes ☐ No

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

SECTION 5: Certification and Signature

By signing this application, you designate the property described in the attached Schedules AR, BR and LR, if applicable, as the property against which the exemption for religious organizations may be claimed in the 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.

Important Information

GENERAL INFORMATION

This application applies to property that is owned or leased by an organization that qualifies as a religious organization pursuant to Tax Code Section 11.20. This application applies to property you own or lease from a political subdivision of the state on Jan. 1 of this year or acquired during this year.

Tax Code Section 11.20(a)(1)-(7) entitles a qualified religious organization an exemption of taxation of:

- real property used primarily as a place of regular religious worship and reasonably necessary for engaging in religious worship;
- tangible personal property reasonably necessary for engaging in worship at the place of worship;
- real property reasonably necessary for use as a residence (but not more than one acre of land for each residence) if the property is used exclusively as a residence for those individuals whose principal occupation is to serve in the clergy and produces no revenue;
- tangible personal property reasonably necessary for use of the residence;
- real property consisting of an incomplete improvement under active construction or other physical preparation and designed and intended to be used by the religious organization as a place of regular religious worship when complete and the land on which the incomplete improvement is located will be reasonably necessary for the religious organization's use of the improvement as a place of regular religious worship;
- land for the purpose of expansion of the religious organization's place of regular religious worship or construction of a new place of regular religious worship if the religious organization qualifies other property, including a portion of the same tract or parcel of land and land produces no revenue for the religious organization; and
- real property leased to another person and used by that person for the operation of a school that qualifies as a school under Tax Code Section 11.21(d).

FILING INSTRUCTIONS

File this application and all supporting documentation 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 acquired the property after Jan. 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 Jan. 1.

DUTY TO NOTIFY

If the chief appraiser grants the exemption, you do not need to reapply annually. You must reapply if the chief appraiser requires you to do so, or if you want the exemption to apply to property not listed in this application. You must notify the chief appraiser in writing if and when your right to this exemption ends.

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.

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

Complete one Schedule AR form for each parcel of 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 (if known)

Appraisal District Account Number (if known)

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

Type of Property

☐ Actual place of religious worship

1. Is the property currently under construction or physical preparation? ☐ Yes ☐ No

If under construction, when will construction be completed?

If under physical preparation, check which activity the organization has done. (Check all that apply.)

☐ Architectural work

☐ Soil testing

☐ Site improvement work

☐ Engineering

☐ Land clearing activities

☐ Environmental or land use study

2. Is the property primarily used for religious worship? ☐ Yes ☐ No

3. Are worship services regularly held at the property? ☐ Yes ☐ No

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

If yes, attach a statement describing use of the revenue.

5. Is the property reasonably necessary for religious worship? ☐ Yes ☐ No

☐ Clergy residence

1. Is the property used exclusively as a residence? ☐ Yes ☐ No

2. Is the property occupied by persons whose principal occupation is to serve in the organization's clergy? ☐ Yes ☐ No

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

4. How much land is used for the residence?

5. Is all of the property reasonably necessary for use as a residence? ☐ Yes ☐ No

☐ Foreclosure sale property held by endowment fund

1. 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 Section 11.21.

☐ Land owned for the purpose of expansion of regular religious worship or construction of a new place of regular worship. If checked, complete Schedule LR.

Complete one Schedule BR form for all personal property to be exempt. List only property owned by the organization that is reasonably necessary for worship at the place of religious worship or for use at a residence for a clergy member. Continue on additional pages if necessary. Attach completed schedule to the application for exemption.

Legal Description (if known)

Appraisal District Account Number (if known)

[illegible]

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

Complete one Schedule LR form for each parcel of land 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 (if known)

Appraisal District Account Number (if known)

Tract Size or Acreage Amount

Tax Code Section 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 10 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 place of regular religious worship or for the construction of a new place of regular religious worship. The land does not produce revenue for this religious organization.

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