

# Application for Religious Organization Property Tax Exemption

Appraisal District's Name

Phone (area code and number)

Address City State Zip Code

**GENERAL INSTRUCTIONS:** 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.

Such property qualifies for an exemption under Tax Code Section 11.20(h) if the property:

- Is used primarily as a place of regular religious worship and is reasonably necessary for engaging in religious worship; or
- Meets the qualifications of Tax Code Section 11.20(a)(5) as real property consisting of an incomplete improvement that is under active construction and is intended to be used as a place of regular religious worship.

**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 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.

### State the Year for Which You are Applying

Tax Year

### STEP 1: Organization Information

Name of Organization

Mailing Address

City State ZIP Code Phone (area code and number)

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 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.

**STEP 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 \_\_\_\_\_

**STEP 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.**

## 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. Complete Schedule LR.



# 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 six 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.