

Miscellaneous Property Tax Exemptions Application

Form 50-128

Appraisal District's County

Appraisal District Account Number (if known)

Tax Year

GENERAL INFORMATION: Use this form to apply for miscellaneous property tax exemptions pursuant to Tax Code Section 11.23.

FILING INSTRUCTIONS: File this form and all supporting documentation with the appraisal district in each county in which the property is located. **Do not file this form with the Texas Comptroller of Public Accounts.**

SECTION 1: Property Owner/Applicant

The applicant is the following type of property owner:

☐ Individual ☐ Partnership ☐ Corporation ☐ Other (specify): _____

Name of Property Owner

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

Physical Address, City, State, ZIP Code

Primary Phone Number (area code and number)

Email Address**

Percent Ownership Interest

Mailing Address, City, State, ZIP Code (if different from the physical address provided above):

SECTION 2: Authorized Representative

If you are an individual property owner filing this application on your own behalf, skip to Step 3; all other applicants are required to complete Step 2.

Please indicate the basis for your authority to represent the property owner in filing this application:

☐ Officer of the company ☐ General Partner of the company ☐ Attorney for property owner

☐ Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162

☐ Other and explain basis: _____

Name of Authorized Representative

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

Title of Authorized Representative

Primary Phone Number (area code and number)

Email Address**

Mailing Address, City, State, ZIP Code

SECTION 3: Requested Exemption

- | | | |
|---|--|--|
| ☐ Federation of Women's Clubs | ☐ Medical Center Development | ☐ County Fair Association |
| ☐ Nature Conservancy of Texas | ☐ Community Service Club | ☐ Medical Center Development in Populous Counties |
| ☐ Congress of Parents and Teachers | ☐ National Hispanic Institute | ☐ Scientific Research Corporation |
| ☐ Private Enterprise Demonstration Association | ☐ Veterans' Organization | ☐ Promotion of Agriculture, Support of Youth, and Provision of Educational support in Populous Counties |
| ☐ Bison, Buffalo and Cattalo | ☐ Theater School | |

SECTION 4: Organization Information

What is the organization's purpose?

Describe the organization's activities. *(Attach additional sheets if necessary)*

Explain how the organization's activities relieve a burden or duty of the state or community. *(Attach additional sheets if necessary)*

Is the organization affiliated with a state or national organization?

☐ Yes ☐ No

Is membership open to anyone, regardless of race, religion or national origin?

☐ Yes ☐ No

Explain how the organization's activities promote the physical, mental and spiritual development of young people, development of patriotism and love of country and interest in community affairs. *(Attach additional sheets if necessary)*

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

Is your organization chartered by the United States Congress?

☐ Yes ☐ No

Do these documents pledge the organization's assets for use in performing the organization's charitable functions?

☐ Yes ☐ No

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

Do these documents require the organization to operate in a nonprofit manner?

☐ Yes ☐ No

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

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

SECTION 5: Complete if County Fair Association

1. Does the association hold a license (issued after Jan. 1, 2001) under the Texas Racing Act (Article 179e, Vernon's Texas Civil Statutes) to conduct a horse race meeting or a greyhound race meeting with pari-mutuel wagering?

☐ Yes ☐ No

2. Does the association use the land or a building to conduct a race meeting or greyhound race meeting with pari-mutuel wagering under a license issued after Jan. 1, 2001?

☐ Yes ☐ No

3. Is the association a nonprofit corporation as defined by the Texas Non-Profit Corporation Act

☐ Yes ☐ No

4. Is the association exempt from federal income taxes as an organization under Section 501(c)(3), (4) or (5), Internal Revenue Code of 1986, as amended?

☐ Yes ☐ No

5. Is the association qualified for an exemption from the franchise tax under Tax Code Section 171.060?

☐ Yes ☐ No

SECTION 6: Complete if National Hispanic Institute

Is the association exempt from federal income taxes as an organization under Section 501(a), Internal Revenue of 1986 as an organization described by Section 501(c)(3) of that code?

☐ Yes ☐ No

SECTION 7: Complete if Theater School

1. Is the corporation organized as a nonprofit corporation as defined by the Texas Non-Profit Corporation Act?
2. Is the corporation self-sustaining in any fiscal year from income other than gifts, grants or donations?
3. Is the corporation exempt from federal income taxes?
4. Does the school maintain a theater-school program with regular classes for at least four grades, formal textbooks and curriculum, an enrollment of 150 or more students during each of at least two semesters every calendar year, and a faculty substantially, all of whom hold degrees in theater arts from an accredited school of higher education?
5. Does the school offer apprenticeships or other practical training in theater management and operation for college students or similar training for playwrights, actors and production personnel?
6. Does more than one-half of each season's theatrical productions for which admission is charged have significant literary merit of the character that contributes to the educational programs of secondary schools and schools of higher education?

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

SECTION 8: Complete if Community Service Club

An association qualified as a community service club is entitled to an exemption from taxation of the tangible property the club owns that qualifies under the Texas Constitution, Article VIII, Section 2, and is not used for profit or held for gain.

1. Is the association organized to promote and engaged primarily in promoting the religious, educational and physical development of boys, girls, young men or young women; the development of the concepts of patriotism and love of country; and the development of interest in community, national and international affairs?
2. Is the association affiliated with a state or national organization of similar purpose?
3. Is membership open without regard to race, religion or national origin?
4. Does the association operate in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain?

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

☐ Yes ☐ No

SECTION 9: Property Description

- 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.

SECTION 10: Certification and Signature

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

I, _____, swear or affirm the following:

Printed Name of Property Owner or Authorized Representative

1. that each fact contained in this application is true and correct; and
2. that the property described in this application meets the qualifications under Texas law for miscellaneous exemptions under Tax Code Section 11.23 claimed.

**sign
here** ➡

Signature of Property Owner or Authorized Representative

Date

* If the property owner is a company or other legal entity (not an individual), the Federal Tax I.D. Number is to be provided. Disclosure of your social security number (SSN) may be required and is authorized by law for the purpose of tax administration and identification of any individual affected by applicable law. Authority: 42 U.S.C. Section 405(c)(2)(C)(i); Tax Code Section 11.43(f). Except as authorized by Tax Code Section 11.48(b), a driver's license number, personal identification certificate number, or social security number provided in this application for an exemption filed with your county appraisal district is confidential and not open to public inspection under Tax Code Section 11.48(a).

** May be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act

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.

Name of Property Owner

Appraisal District Account Number (if known)

Legal description of property:

Describe this property's primary use:

4. Is this property used exclusively for charitable purposes?

☐ Yes ☐ No

5. Is this property held for gain, rented or used with a view to profit?

☐ Yes ☐ No

6. Is this property the organization's state headquarters?

☐ Yes ☐ No

7. Is this property reasonably necessary for operation of the association/organization?

☐ Yes ☐ No

8. Is this property located in a medical center area where the organization has donated land to the state for hospital or medical school?

☐ Yes ☐ No

9. Is the property currently under active construction or physical preparation?

☐ Yes ☐ No

A. If under construction, when will construction be completed? _____

Date

B. 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

10. Is the incomplete improvement designed and intended to be used by a qualified person for a purpose described by Tax Code Section 11.23 (a)-(e), (g) or (i)-(k)?

☐ Yes ☐ No

11. Is the land on which the incomplete improvement is located necessary for the use of the improvement for a purpose named in Question 10 above?

☐ Yes ☐ No

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

Name	Date Used	Activity	Rent Paid, If Any

Continue on additional sheets as needed.

Schedule B: Description of Personal Property

- List all tangible property to be exempt on this schedule.
- Attach all completed schedules to your application for exemption.

Name of Property Owner

Is this property reasonably necessary for operation of the association/organization?

☐ Yes ☐ No

Is this property held for gain?

☐ Yes ☐ No

Is this property used exclusively for charitable purposes?

☐ Yes ☐ No

Is this property located in a medical center area where the organization has donated land
for a state medical, dental or nursing school?

☐ Yes ☐ No

If yes, is the medical center development complete?

☐ Yes ☐ No

Item	Location

Continue on additional sheets as needed.

Important Information

GENERAL INFORMATION

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FILING INSTRUCTIONS

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SUPPORTING DOCUMENTATION

Pursuant to Tax Code Section 11.45, after considering this application and all relevant information, the chief appraiser may request additional information. You must provide the additional information within 30 days of the request or the chief appraiser may deny the application. 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.

APPLICATION DEADLINE

You must file the completed application with all required documentation between 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

You must apply for this exemption each year you claim entitlement to the exemption, except for exemption as a veteran's organization, medical center development, county fair association or National Hispanic Institute. These organizations need not reapply annually unless the chief appraiser requires it or you want the exemption to apply to property not listed in this application. You must notify the chief appraiser in writing by May 1 if and when your qualification for this exemption ends.

OTHER MISCELLANEOUS EXEMPTION INFORMATION

Bison, Buffalo and Cattalo: a person is entitled to an exemption of the bison, buffalo, and cattalo he or she owns that are not held for gain and that are used in experimental breeding with cattle for the purpose of producing an improved strain of meat animal or kept in parks to preserve the species.

Congress of Parents and Teachers: the Texas Congress of Parents and Teachers is entitled to an exemption of the buildings and land that is reasonably necessary for use of, access to, and ornamentation of the buildings it owns and uses as its state headquarters.

County Fair Associations: a county fair association organized to hold agricultural fairs and encourage agricultural pursuits is entitled to an exemption from taxation of the land and buildings that it owns and uses to hold agricultural fairs. To qualify for an exemption, a county fair association must be a nonprofit corporation governed by Chapter 22, Business Organizations Code, be exempt from federal income taxes as an organization described by Section 501(c)(3), (4), or (5), Internal Revenue Code of 1986, qualify for an exemption from the franchise tax under Section 171.060, and meet the requirements of a charitable organization provided by Sections 11.18(e) and (f).

Community Service Clubs: an association that qualifies as a community service club is entitled to an exemption from taxation of the tangible property the club owns that qualifies under Article VIII, Section 2, of the constitution and that is not used for profit or held for gain. To qualify as a community service club, an association must be organized to promote and must engage primarily in promoting the religious, educational, and physical development of boys, girls, young men, or young women, the development of the concepts of patriotism and love of country, and the development of interest in community, national, and international affairs. The community service club must also be affiliated with a state or national organization of similar purpose, be open to membership without regard to race, religion, or national origin and be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain.

Federation of Women's Clubs: the Texas Federation of Women's Clubs is entitled to an exemption of the tangible property it owns if the property is not held for gain.

Medical Center Development: All real and personal property owned by a nonprofit corporation, as defined in the Texas Non-Profit Corporation Act, and held for the development of a medical center area or areas is exempt if the land is donated for the purposes of a state medical, dental, or nursing school, and for other hospital, medical, and educational uses.

Medical Center Development in Populous Counties: in a county with a population of 3.3 million or more, all real and personal property owned by a nonprofit corporation, as defined by Section 22.001, Business Organizations Code, and held for the development of a medical center area or areas is exempt if the land is donated for the purposes of a state medical, dental, or nursing school, and for other hospital, medical, and educational uses. The land can also be used for auxiliary uses to support those benevolent, charitable, and educational functions, including the invention, development, and dissemination of materials, tools, technologies, processes, and similar means for translating and applying medical and scientific research for practical applications to advance public health, or for governmental or public purposes, including the relief of traffic congestion.

National Hispanic Institute: The National Hispanic Institute is entitled to an exemption of the real and tangible personal property it owns as long as the organization is exempt from federal income tax under Section 501(a), Internal Revenue Code of 1986, as a 501(c)(3) organization.

Nature Conservancy of Texas: the Nature Conservancy of Texas, Incorporated, is entitled to an exemption of the tangible property it owns if the property is not held for gain and as long as the organization is a nonprofit corporation as defined by the Texas Non-Profit Corporation Act.

Private Enterprise Demonstration Associations: an association that engages exclusively in conducting nonprofit educational programs designed to demonstrate the American private enterprise system to children and young people and that operates under a state or national organization that is organized and operated for the same purpose is entitled to an exemption of the tangible property that it owns and uses exclusively if it is reasonably necessary for the association's operation.

Promotion of Agriculture, Support of Youth and Provision of Educational Support in Populous Counties: in a county with a population of 3.3 million or more, all real and personal property owned by a nonprofit corporation, as that term is defined by Business Organizations Code, Section 22.001, organized exclusively for charitable, educational, and scientific purposes, and held for use in promoting agriculture, supporting youth, and providing educational support in the community is exempt from all ad valorem taxation.

Scientific Research Corporations: a nonprofit corporation, as defined in the Texas Non-Profit Corporation Act is entitled to an exemption of the property it owns and uses in scientific research and educational activities for the benefit of one or more colleges and universities.

Theater Schools: a nonprofit corporation, as defined by The Texas Non-Profit Corporation Act, that is organized to promote the teaching and study of the dramatic arts is entitled to an exemption of the property it owns and uses in the operation of a school for the dramatic arts if it is self-sustaining from income in the form of gifts, grants, or donations, it is exempt from federal income taxes, the school maintains a theater-school program with regular classes for at least four grades, formal textbooks and curriculum, an enrollment of 150 or more students during each of at least two semesters, and has a faculty substantially all of whom hold degrees in theater arts from an accredited school of higher education, the school offers apprenticeship or other practical training in theater management and operation for college students or offers similar training for playwrights, actors, and production personnel, and more than one-half of each season's theatrical productions for which admission is charged have significant literary merit of the character that contributes to the educational programs of secondary schools and schools of higher education.

Veterans' Organizations: a nonprofit organization chartered or incorporated by the United States Congress mainly composed of members or former members of the armed forces of the United States or its allies is entitled to an exemption of any property owned and used by the organization that is not used to produce revenue.