

# Application for Community Land Trust Exemption

Appraisal District's Name

Phone (area code and number)

Address	City	County	State	Zip Code
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**GENERAL INSTRUCTIONS:** This application is for use in claiming exemptions pursuant to Tax Code Section 11.1827. You must furnish all information and documentation required by the application.

**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.

**EXEMPTION APPLICATIONS:** 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 the chief appraiser grants the exemption, you do not need to reapply annually unless the chief appraiser requires it. You must notify the chief appraiser in writing if and when your qualification for this exemption ends. Return the completed form to the address above.

## 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 tax year for which you are seeking this exemption.

Tax Year

## STEP 1: Provide Name and Mailing Address of Organization and Identity of Person Preparing Application

Name of Organization

Phone (area code and number)

Mailing Address	City	County	State	Zip Code
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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 2: Provide Information About the Organization and Attach Documents**

1. Is the organization named in STEP 1 a community land trust created or designated under Local Government Code Section 373B.002?  Yes  No
2. Is the organization engaged primarily in public charitable functions?  Yes  No  
 If yes, using an attachment, describe the organization's activities in a narrative. The narrative description of activities should be thorough, accurate and include date-specific references to the tax year for which the exemption is sought. You may also attach representative copies of newsletters, brochures or similar documents for supporting details to this narrative.
3. Does the organization perform one or more of the charitable functions specified by Tax Code Section 11.18(d)?  Yes  No  
 If yes, identify the function(s) performed: \_\_\_\_\_  
 If yes is the organization organized as a nonprofit corporation as defined by the Texas Non-Profit Corporation Act?  Yes  No
4. Does the organization operate in a way that does not result in accrual of distributable profits?  Yes  No
5. Does the organization operate in a way that does not result in realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered?  Yes  No
6. Does the organization operate in a way that does not result in realization of any other form of private gain?  Yes  No
7. Does the organization use its assets in performing the organization's charitable functions or the charitable functions of another charitable organization?  Yes  No
8. Does the organization by charter, bylaw or other regulation adopted by the organization to govern its affairs direct that on discontinuance of the organization by dissolution or otherwise the assets are to be transferred to this state, the United States or an educational, religious, charitable or other similar organization that is qualified as a charitable organization under Section 501(c)(3), Internal Revenue Code of 1986, as amended?  Yes  No  
 Attach a copy of the charter, bylaws or other documents adopted by the organization which govern its affairs.
9. Does the organization engage exclusively in the sale or lease of housing as described by Tax Code Section 11.1827(b)(1)(B) and related activities?  Yes  No  
 If no, are the other activities the development of low-income and moderate-income housing?  Yes  No  
 Attach a description of activities that are not exclusively the sale or lease of housing and related activities.

**STEP 3: Provide Information Regarding Audit**

Pursuant to Tax Code Section 11.1827(e), property may not be exempted under Tax Code Section 11.1827 unless the community land trust annually has an audit prepared by an independent auditor. The audit must include:

- (1) a detailed report on the trust's sources and uses of funds; and
- (2) any other information required by the governing body of the municipality or county that created or designated the trust under Local Government Code Section 373B.002.

Not later than the 180th day after the last day of the community land trust's most recent fiscal year, the trust must deliver a copy of the audit required by Tax Code Section 11.1827(e) to:

- (1) the governing body of the municipality or county or an entity designated by the governing body; and
- (2) the chief appraiser of the appraisal district in which the property subject to the exemption is located.

10. Did the organization timely deliver the required audit to the governing body of the municipality or county or an entity designated by the governing body?  Yes  No  
 If no, attach a statement explaining your answer.
11. Did the organization timely deliver the required audit to the chief appraiser of the appraisal district in which the property subject to the exemption is located?  Yes  No  
 If no, attach a statement explaining your answer.

**STEP 4: Describe the Property for Which Exemption is Sought and Provide Property Specific Information**

- Attach one Schedule A (LAND) for EACH parcel of land.
- Attach one Schedule B (HOUSING UNITS) listing ALL housing units sharing the same physical address.
- Attach one Schedule C (REAL PROPERTY FOR ADMINISTRATION) listing ALL real property used in administration.
- Attach one Schedule D (TANGIBLE PERSONAL PROPERTY FOR ADMINISTRATION) listing ALL tangible personal property used in administration.

**STEP 5: Read, Sign and Date**

By signing this application, you designate the property described in the attached Schedules A, B, C and D as the property against which the community land trust exemption may be claimed in this appraisal district.

By signing this application, you certify that the information provided in this application is true and correct.

**print  
here** ➔

\_\_\_\_\_

On Behalf of *(name of Property Owner)*

\_\_\_\_\_

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 A: Description of Land

Complete one Schedule A form for **EACH** parcel of land for which exemption is sought. If multiple schedules are required, attach all completed schedules to your application for exemption.

Physical Address of Land City County State Zip Code

Legal Description of Land (if known)

Date of Acquisition of the Property Appraisal District Account Number (if known)

- 1. Is the land owned by the organization?  Yes  No
- 2. Does the organization own the land for the purpose of leasing the land and selling or leasing the housing units located on the land as provided by Local Government Code Chapter 373B?  Yes  No
- 3. Is the organization offering to sell or lease or is leasing the property as provided by Local Government Code Chapter 373B?  Yes  No



### Schedule C: Description of Real Property Used in Administration

Complete one Schedule C form for **EACH** parcel of improved and unimproved real property for which exemption is sought.

Physical Address of Land \_\_\_\_\_ City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Legal Description of Real Property (if known) \_\_\_\_\_

Appraisal District Account Number (if known) \_\_\_\_\_

- 1. Is the property owned by the organization? .....  Yes  No
  - 2. Is the property owned and used by the organization in the administration of the acquisition, construction, repair, sale or leasing of property? .....  Yes  No
  - 3. Is this property used exclusively by the organization? .....  Yes  No
- If no, is the use by another person for activities incidental to the organization's use that benefit the beneficiaries of the trust? .....  Yes  No

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

NAME	DATES USED	ACTIVITY	RENT PAID, IF ANY

