



# Application for Private School Property Tax Exemption

Property Tax  
**Form 50-119**

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

**This document must be filed with the appraisal district office in the county in which your property is located. Do not file this document with the office of the Texas Comptroller of Public Accounts. Location and address information for the appraisal district office in your county may be found at [www.window.state.tx.us/propertytax/references/directory/cad](http://www.window.state.tx.us/propertytax/references/directory/cad).**

**GENERAL INSTRUCTIONS:** This application is for use in claiming a property tax exemption on buildings and tangible personal property that you own and that are used for the operation of a school pursuant to Tax Code Section 11.21. The application applies to property you owned on Jan. 1 of this year or acquired during this year.

To qualify as a school, an organization must:

- Be organized and operated primarily for the purpose of engaging in educational functions;
- Maintain a regular faculty and curriculum with an organized body of students attending the location where educational functions are carried on;
- Be operated in a way that does not result in the accrual of distributable profits and, if the organization is a corporation, be organized as a nonprofit corporation;
- Use its assets in performing educational functions; and
- By charter, bylaw, or other regulation adopted by the organization, direct that on discontinuance or dissolution, the organization's assets be transferred to the state, the United States, or an educational, charitable, religious, or other similar organization that is qualified as a charitable organization.

**WHERE TO FILE:** This document, and all supporting documentation, must be filed with the appraisal district office in the county in which your property is located. Location and address information for the appraisal district office in your county may be found at [www.window.state.tx.us/propertytax/references/directory/cad](http://www.window.state.tx.us/propertytax/references/directory/cad).

**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: School Information

Name of School

Address, City, State, ZIP Code

Phone (area code and number)

### STEP 2: Ownership Information

Name of School Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

Operator of School is a(n) (check one):

- Individual     Partnership     Corporation     Other (specify): \_\_\_\_\_

## STEP 3: 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 here 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 4: Property Information

- Attach one Schedule A form for **each** parcel of real property to be exempt.
- Attach one Schedule B form listing **all** personal property to be exempt.

## STEP 5: Questions About the School

- Does anyone other than the owner operate the school?  Yes  No  
 If yes, is the operator the former owner of the property?  Yes  No
- Does the school maintain a regular faculty and curriculum?  Yes  No
- Does the school have a regularly organized body of students?  Yes  No
- Do classes normally meet at one of the buildings to be exempted?  Yes  No

## STEP 6: Questions About the School's Finances

- 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 profit?  Yes  No  
 If yes, attach a description of each transaction. For sales, give buyer, seller, price paid, value of the property sold and date of sale. For loans, give lender, borrower, amount borrowed, interest rate and term of loan. Attach a copy of note, if any.
- 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

## STEP 7: Questions About the School's Bylaws or Charter


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

- Does the school use its assets in performing its educational functions or the educational functions of another educational organization?  Yes  No
  - Do these documents direct that on the discontinuance of the school, the school'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, provide the page and paragraph numbers: Page \_\_\_\_\_ Paragraph \_\_\_\_\_

## STEP 8: Certification and Signature

By signing this application, you designate the property described in the attached Schedules A and B as the property against which the private school exemption may be claimed in this 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 A: Description of Real Property

Complete one Schedule A 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)

Describe the Primary Use of the Property

1. Is this property used exclusively for school purposes?  Yes  No
2. Is this property held for gain, rented or used with a view to profit?  Yes  No
3. Is this property the organization's state headquarters?  Yes  No
4. Is the property currently under active construction or physical preparation?  Yes  No

If yes, answer the following questions:

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

5. Is the incomplete improvement designed and intended to be used for a qualified private school purpose?  Yes  No
6. Is the land on which the improvement is located reasonably necessary for the use of the improvement for the operation of the qualified private school?  Yes  No

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

Name	Dates Used	Activity	Rent Paid, If Any

Continue on additional sheets as needed.

