

Application for Theater School Property Tax Exemption

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

GENERAL INSTRUCTIONS: This application is for use in claiming a property tax exemption on property owned by a corporation that used in the operation of a school for the dramatic arts pursuant to Tax Code Section 11.23(g). This application applies to property owned on Jan. 1 of this year.

To qualify, the corporation must be organized to promote the teaching and study of the dramatic arts, and:

- Be organized as a nonprofit corporation as defined by the Texas Non-Profit Corporation Act;
- Is not self-sustaining in any fiscal year from income other than gifts, grants or donations;
- 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; 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; and
- 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 education programs of secondary school and schools of higher education.

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.

ANNUAL APPLICATION REQUIRED: You must apply for this exemption each year you claim entitlement to the exemption.

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 applying for the exemption.

Tax Year

STEP 1: Ownership Information

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

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 a list of all property used for educational purposes.

Address, City, State, ZIP Code _____

Legal Description (if known) _____

Appraisal District Account Number (if known) _____

Is this property used exclusively for educational purposes? Yes No

STEP 4: Questions About the School

Attach a statement describing each theatrical production for which admission was charged in the past year. Indicate which productions have significant literary merit of a character that would contribute to the educational programs of secondary schools and schools of higher education.

1. Is the corporation nonprofit? Yes No

2. Is the corporation organized to promote teaching and study of dramatic arts? Yes No

3. Does the corporation receive income other than gifts, grants or donations? Yes No

 If yes, could the corporation operate without gifts, grants or donations? Yes No

4. Is the corporation exempt from payment of federal income taxes? Yes No

5. Does the corporation maintain a theater school program? Yes No

6. Does the school use textbooks? Yes No

7. Is there a formal curriculum? Yes No

8. Does the corporation offer apprenticeship or other practical training programs in theater management and operation for college students or playwrights, actors and production personnel? Yes No

9. How many grades are in the school? _____

10. Number of students enrolled in previous:

 fall semester _____ spring semester _____ summer semester _____

11. Number of faculty members: _____

12. Number of faculty members with degrees in theater arts from accredited schools of higher education: _____

STEP 5: Certification and Signature

By signing this application, 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.