

Application for Child-Care Facility Property Tax Exemption

Form 50-844

Appraisal District's County

Appraisal District Account Number (if known)

Tax Year

GENERAL INFORMATION: This application applies to property that is owned or leased by a child-care facility that meets the qualifications for exemption pursuant to Tax Code Section 11.37.

FILING INSTRUCTIONS: Applicants must file this application and all supporting documents 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.**

SECTION 1: Property Owner/Applicant

Did the applicant own the property that is the subject of this application on Jan. 1 of the tax year? Yes No

Individual Partnership Corporation Other (specify): _____

Name of Property Owner

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

Physical Address, City, State, ZIP Code

Primary Phone Number (area code and number)

Email Address**

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, skip to Section 3; all other applicants filing on the property owner's behalf are required to complete Section 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: _____

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

Name of Authorized Representative

Driver's License or Personal I.D. Certificate*

Title of Authorized Representative

Primary Phone Number (area code and number)

Email Address**

Mailing Address, City, State, ZIP Code

SECTION 3: Property Description

Provide the descriptive information requested below for the property that is the subject of this application:

Physical Address (i.e. street address, not P.O. Box), City, State, ZIP Code

Appraisal District Account Number (if known)

Legal Description:

SECTION 4: Child-Care Facility Information

Name of Child-Care Facility

Owner/Operator

Primary Phone Number (*area code and number*)

Email Address**

Mailing Address, City, State, ZIP Code

SECTION 5: Property Use

1. Is the child-care facility licensed by the Health and Human Services Commission?

 Yes No

If yes, please provide the license number: _____

2. What services are provided by the child-care facility?

3. Are any of the children related by blood, marriage or adoption to the owner or operator of the child-care facility?.....

 Yes No

4. Does the child-care facility owner or operator participate in the Texas Workforce Commission's Texas Rising Star Program?

 Yes No

5. Do 20 percent of the total number of children enrolled receive subsidized childcare services provided through the child-care services program administered by the Texas Workforce Commission?

 Yes No

6. Is the property currently receiving an exemption under Tax Code Section 11.13, or is any part of the property leased to another person for use as a principal residence?

 Yes No

SECTION 6: 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;
2. that the property described in this application meets the qualifications under Texas law for the child-care facility exemption claimed;
3. that I have read and understand the Notice Regarding Penalties for Making or Filing an Application Containing a False Statement.

sign here 

Signature of Property Owner or Authorized Representative

Date

* If the property owner is a company or other legal entity (not an individual), it must provide the entity's Federal Tax I.D. Number. A driver's license number or personal identification certificate 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).

** An email address of a member of the public could 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.

Important Information

GENERAL INFORMATION

This application is for claiming a property tax exemption for a property that is owned or leased by a qualifying child-care facility pursuant to Tax Code Section 11.37. The exemption applies only to property located in a county or municipality in which the governing body of the taxing unit has authorized the exemption.

FILING INSTRUCTIONS

Applicants must file this application and all supporting documentation 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.** You can find a county directory with contact information for appraisal district offices on the Comptroller's website.

APPLICATION DEADLINES

You must file the completed application with all required documentation beginning Jan. 1 and not later than April 30 of the year for which you are requesting an exemption.

ADDITIONAL INFORMATION REQUEST

The chief appraiser may request additional information to evaluate this application. Property owner must comply within 30 days of the request or the application will be denied. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown (Tax Code Section 11.45).

DUTY TO NOTIFY

Once the child-care exemption is granted, an application does not need to be filed annually unless the property's ownership changes or qualifications for the exemption change. The chief appraiser may require a new application to be filed to confirm eligibility by sending written notice and an application. You must notify the chief appraiser in writing before May 1 after the right to the exemption ends.

DOCUMENTATION

Applicants must include the following documents with the application:

- Documentation that the child-care facility participates in the Texas Workforce Commission's Texas Rising Star Program as described by Government Code Section 2308.3155.
- Documentation showing that at least 20 percent of children enrolled in the child-care facility receive subsidized child-care services provided through the child-care services program administered by the Texas Workforce Commission.
- For a property owner leasing the property to a qualifying child-care facility, Form 50-845, Child-Care Facility Exemption Affidavit certifying that the property owner has provided to the child-care facility a disclosure in accordance with Tax Code Section 11.37(f).