

Application for Affordable Housing Tax Exemption Harris County

This application, is submitted under the provisions of Section 11.182 of the Texas Property Tax Code. An original copy of this request must be submitted to the Harris County Community Service Department, Office of Economic Development, 8410 Lantern Point, Houston, Texas, 77054. **The Applicant must hold record title to the subject property or have site control.**

Part I - Applicant Information

Date - ____/____/____

Organization Name _____

Address _____ City _____ State ____ Zip Code _____

Telephone _____ Local Address _____

Housing Projects Owned in Harris County _____

Years in Harris County ____ Is the Organization a 501 (C)(3) Yes ____ No ____

Legal Counsel Name _____

Address _____

Telephone _____

Corporation

Partnership

CHDO

Attach a description of the Applicant, including a brief history, structure, development plan and financial statement.

Part II - Project Information

Location Address _____

City _____ Zip Code _____ Census Tract# _____

School District _____ College District _____

Legal Description _____

Attach a description of the site location by including a survey, metes and bounds description and/or a Deed showing ownership and legal description.

Tax Acct. Numbers _____

Attach map showing project location. Provide documentation showing ownership or site control of subject property.

Project Description: New Construction Rehabilitation Existing

Attach statement fully explaining project, describe existing site and improvements, describe all proposed improvements, amenities and projected costs.

Proposed Start Date ____/____/____ Proposed Completion Date ____/____/____

Project Description

Multifamily Apartments Single-family Housing Rental Units

Senior Facility. Mixed Use Sale Units

Describe market target, and provide market studies, business plans, or other materials demonstrating economic feasibility of the facility. Include information on all other affordable housing located within 1 mile of the proposed site.

Has a Public Hearing Been Held Yes No

Where _____ Date Held _____

Provide proof that all civic and homeowners' associations within 1 mile of the site were notified at least 2 weeks before the public hearing. Include letters of support from such organizations or statements from public officials that attended the hearing(s) that there was no opposition.

Organization Representative for Contact

Authorized Officer

Printed Name

Printed Name

Signature

Signature

Phone _____

Phone _____

E-Mail _____

E-Mail _____



GUIDELINES FOR CHDO AFFORDABLE HOUSING EXEMPTIONS (TAX CODE SECTION 11.1825) IN HARRIS COUNTY, TEXAS

To be eligible for consideration, an applicant must provide the following:

1. Completed Application Form
2. Evidence of Site Control
3. Evidence of Financial Capacity
4. Evidence of need for additional affordable housing in the area

An application will not be considered *complete* until evidence of site control and financial capacity, together with a market study are provided. Once a *completed* application is received, Harris County will consider the request within 60 of its receipt.

If, in the opinion of the Community & Economic Development Department (“CEDD”), there is not substantiated need for the type of housing proposed in the subject area, it will recommend that Commissioners Court deny the requested exemption.

If, in the opinion of CEDD, such a need does exist, then a recommendation will be made for a “standard” 25% ad valorem tax exemption for the Harris County, Flood Control, and Hospital District tax rates. Renovations or rehabilitations of existing affordable housing developments may only qualify for the standard 25% exemption at any time.

In certain cases, an enhanced exemption of 50% for the Harris County and Flood Control rates will be recommended only for *new construction* of affordable housing. In order to qualify for an enhanced exemption, an applicant must:

1. Hold a Public Hearing for the subject project; regardless of whether such a hearing was required by any state agency or program. Notice must be provided to CEDD and a staff member of CEDD must attend the Public Hearing.
2. Notices must have been sent at least two weeks in advance of the public hearing to all community groups within a 1 mile radius of the proposed project site.
3. There should be no objections from any business or resident within a 1 mile radius.
4. The project must be properly characterized. For example, if a project is described as a “seniors project,” its occupancy must be limited to seniors and such must be contained in its bond covenants or loan documents.

To be recommended by CEDD for approval of an “enhanced” affordable housing exemption from Commissioners Court, an applicant must submit appropriate documentation evidencing that it has performed all four steps enumerated above.

Notice of the County’s actions will be sent to the applicant by certified mail and to the Chief Appraiser within 5 days of Commissioners Court action.

1. Any change in use of the property or any portion thereof, during the term of the exemption will be a considered as a condition of default.
2. Any default will result in cancellation of the exemption and full recapture by the County of all exempted taxes.
3. The criteria outlined above will be used to determine whether or not it is in the best interests of the County to grant a tax exemption to a particular applicant. Nothing herein shall imply or suggest that the Commissioners Court is obligated to grant a tax exemption to any applicant. All qualified applicants shall be considered on a case-by-case basis. A tax exemption is not automatic and will be based on the goals and criteria of the County.

**COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
EFFECTIVE JANUARY 2014**