Property Tax
Form 50-147

Application for Allocation of Value for Personal Property Used in Interstate Commerce, Commercial Aircraft, Business Aircraft, Motor Vehicle(s), or Rolling Stock Not Owned or Leased by a Railroad

Travis Central Appraisal District
Appraisal District's Name

(512) 834-9317
Phone *(area code and number)*

MAILING: P O BOX 149012 AUSTIN, TX 78714-9012 OFFICE: 8314 CROSS PARK DR. AUSTIN, TX 78754
Address, City, State, ZIP Code

This document must be filed with the appraisal district office in the county in which your property is taxable. It must not be filed with the office of the Comptroller of Public Accounts. Location and address information for appraisal district offices may be found at www.window.state.tx.us/proptax/references/directory/cad.

State the Year for Which You are Applying for Allocation of Value

Tax Year

Instructions for Application

General Instructions: This form is for use in claiming an allocation of value for property having taxable situs in Texas and subject to the provisions of Tax Code Sections 21.03 (interstate allocation), 21.05 (commercial aircraft), or 21.055 (business aircraft), according to Tax Code Section 21.09(a). Form 50-146 is for use in claiming an allocation of value for vessels and other watercraft used outside of Texas, according to Tax Code Sections 21.031 and 21.09(a).

Rendition of Value: The filing of a rendition of value under Tax Code Chapter 22 is not a condition of qualification for allocation of the value of property used in interstate commerce, vessels or other watercraft, commercial aircraft, or business aircraft. Tangible personal property used for the production of income must be rendered, according to the provisions of Tax Code Section 22.01, on a separate form (50-145). Failure to file a rendition timely or at all will subject the property owner to monetary penalties provided by Tax Code Sections 22.28 and 22.29; however, failure to file a rendition will not cause the property to be disqualified from allocation of value, if the property otherwise qualifies and the filing deadlines are met.

Filing and Deadlines: A person claiming an allocation must apply for the allocation each year the person claims the allocation. A person claiming an allocation must file a completed allocation application before **May 1** and must provide the information required by this form. If the property was not on the appraisal roll in the preceding year, the deadline for filing the allocation application form is extended to the 45th day after the date of receipt of the notice of appraised value required by Tax Code Section 25.19(a)(3). For good cause shown, the chief appraiser shall extend the deadline for filing an allocation application form by written order for a period not to exceed 60 days [Tax Code Section 21.09(b)].

Late Application, Penalty and Notice: The chief appraiser shall accept and approve or deny an application for an allocation of value after the deadline for filing if the application is filed before the date the appraisal review board approves the appraisal records. If the application is approved, the property owner is liable to each taxing unit for a penalty in an amount equal to 10 percent of the difference between the amount of tax imposed by the taxing unit on the property without the allocation and the amount of tax imposed on the property with the allocation. The chief appraiser shall deliver a written notice of imposition of the penalty with an explanation to the property owner. The amount of the penalty shall be added to the tax bill at the time and in the manner the collector collects the tax. The penalty amount constitutes a lien against the property and accrues penalty and interest in the same manner as a delinquent tax.

Verification and Cancellation of Value Allocation: If the chief appraiser learns of any reason indicating that an allocation previously allowed should be canceled, the chief appraiser shall investigate. If the chief appraiser determines that the property is not entitled to an allocation, the chief appraiser shall cancel the allocation and deliver written notice of the cancellation not later than the 5th day after the date the chief appraiser makes the cancellation.

STEP 1: Property Owner's Name and Address

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone *(area code and number)*

STEP 2: If your property qualifies for interstate allocation, according to Tax Code Section 21.03 and Comptroller Rule 9.4033, complete Schedule 1 (attached).

STEP 3: If your property is commercial aircraft, other than business aircraft (see Step 4), according to Tax Code Section 21.05 and Comptroller Rule 9.4033, complete Schedule 2 (attached).

STEP 4: If your property is business aircraft, other than commercial aircraft (see Step 3), according to Tax Code Section 21.055 and Comptroller Rule 9.4033, complete Schedule 3 (attached).

STEP 5: If your property is motor vehicle(s) and qualifies for interstate allocation, according to Tax Code Section 21.03 and Comptroller Rule 9.4033 or if your property is rolling stock not owned or leased by a railroad, according to Tax Code Section 21.04 and Comptroller Rule 9.4005, complete Schedule 4 (attached).

STEP 6: Applicant Information

Please indicate if you are completing this form as: ☐ Authorized Agent ☐ Fiduciary

_____
Name of Authorized Agent or Fiduciary, if applicable

_____
Present Mailing Address

_____ _____
City, State, ZIP Code Phone *(area code and number)*

Are you the property owner, an employee of the property owner, or an employee of a property owner on behalf of an affiliated entity of the property owner?
☐ Yes ☐ No

This form must be signed and dated. By signing this document, you attest that the information contained on it is true and correct to the best of your knowledge and belief.

If you checked "Yes" above, sign and date on the first signature line below. No notarization is required.

print here ➧ _____

sign here ➧ _____ Date _____

If you checked "No" above, you must complete the following:
I swear that the information provided on this form is true and correct to the best of my knowledge and belief.

print here ➧ _____

sign here ➧ _____ Date _____

Subscribed and sworn before me this _____ day of _____, 20_____.

_____
Notary Public, State of Texas

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 Section 37.10, Penal Code.

Schedule 1: Taxable Tangible Personal Property Used in Interstate Commerce

"Other situs state" is one in which the equipment was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months, or which levied a property tax on the equipment for this year.

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Days in Other Situs States in Previous Calendar Year	Total Days in Texas in Previous Calendar Year	Texas Location of the Property

Continue on additional sheets if needed

Schedule 2: Commercial Aircraft

"Other situs state" is one in which the aircraft was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months, or which levied a property tax on the commercial aircraft for this year. Texas situs is the owner-carrier's principal office in Texas or, if there is no principal office in Texas, the Texas airport from which the carrier makes the highest number of Texas revenue departures. A revenue departure is a departure made for the purpose of transporting cargo, passengers or equipment for others for consideration and for which the aircraft is economically employed as it moves from point to point. This does NOT include business aircraft (See Schedule 3).

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Number of Revenue Departures from Texas Airports in the Preceding Year	Texas Situs

Continue on additional sheets if needed

Schedule 3: Business Aircraft

"Other situs state" is one in which the aircraft was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months, or which levied a property tax on the business aircraft for this year. Texas situs is the owner's principal office in Texas or, if there is no principal office in Texas, the Texas airport from which the business aircraft makes the highest number of Texas departures. A departure is a departure made for the purpose of transporting cargo, passengers or equipment for which the aircraft is employed as it moves from point to point. This includes aircraft belonging to a person not in the business of providing air transportation.

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Number of Departures from Texas Locations in the Preceeding Year	Total Number of Departures from All Locations in the Preceeding Year	Texas Situs

Continue on additional sheets if needed

Schedule 4: Motor Vehicle(s) or Rolling Stock Not Owned or Leased by a Railroad

"Other situs state" is one in which the motor vehicle or rolling stock was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months, or which levied a property tax on the motor vehicle or rolling stock for this year.

Make and Model of Vehicle or Item	I.D. Number	Other Situs State(s)	Miles Traveled in Texas	Total Miles Traveled	Texas Situs

Continue on additional sheets if needed