Application for Allocation of Value

Form 50-147

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

	Tax Year
Cameron Appraisal District	
Appraisal District's Name	Appraisal District Account Number (if known)
outside Texas, whether regularly or irregularly, and has taxable situs in Texas (Tax Co	t fairly represents the use in Texas of taxable tangible personal property that is used continually de Chapter 21). filed with the appraisal district office in the county in which the property is taxable. Do not
SECTION 1: Property Owner/Applicant	
Individual Partnership Corporation Other (specify):	
Name of Property Owner	
Physical Address, City, State, ZIP Code	
Primary Phone Number (area code and number) Email Address*	Percent Ownership Interest
Applicant's Mailing Address, City, State, ZIP Code (if different from the address above)	
SECTION 2: Authorized Representative	
If you are an individual property owner filing this application on your own be Indicate the basis for your authority to represent the property owner in filing this application of the company Officer of the company General Partner of the company Agent for tax matters appointed under Tax Code Section 1.111 with complete Other and explain basis: Provide the following information for the individual with the legal authority to act for	Attorney for the property owner d and signed Form 50-162
Name of Authorized Representative	Title of Authorized Representative
Primary Phone Number (area code and number)	Email Address*
Mailing Address, City, State, ZIP Code	
SECTION 3: Type of Schedules	
Schedule 1: Tangible personal property generally (other than watercraft, railro	pad rolling stock)
Schedule 2: Commercial aircraft	
Schedule 3: Business aircraft	
Schedule 4: Motor vehicles and non-railroad rolling stock	
SECTION 4: Affirmation and Signature	
<u> </u>	of a Class A misdemeanor or a state jail felony under Section 37.10, Penal Code.
	hat each fact contained in this application, including the schedule attached, is true and correct.
Printed Name of Property Owner or Authorized Representative	
here *	Date
Signature of Property Owner or Authorized Representative * See Government Code Section 552.137 regarding confidentiality of email addresses.	Date
,	

Schedule 1: Tangible Personal Property Generally

Tangible personal property used for a business purpose in Texas and another state or nation is subject to allocation of the portion of the property's total market value that fairly reflects its use in Texas.

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
rype, make and moder of item	i.D. Number	State(s)	Previous Calendar fear	Previous Calendar fear	the Property
		ditional sheets if needed			

Schedule 2: Commercial Aircraft

Commercial aircraft means an instrumentality of air commerce that is:

- primarily engaged in the transportation of cargo, passengers or equipment for others for consideration;
- economically employed when it is moving from point to point as a means of transportation; and
- operated by a certificated air carrier.

A certificated air carrier is one engaged in interstate or intrastate commerce under authority of the U.S. Department of Transportation. It does not include business aircraft.

	15 Novel	Other Situs	Total Number of Revenue Departures from Texas Airports in the Preceding Year	T
Type, Make and Model of Item	I.D. Number	State(s)	Preceding Year	Texas Situs
	1	1	1	

Schedule 3: Business Aircraft

Business aircraft is used for a business purpose of the owner and is taxable by a taxing unit and used continually outside Texas, whether regularly or irregularly. It does not include commercial aircraft.

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

Motor vehicles and non-railroad rolling stock used for a business purpose in Texas and another state or nation are subject to allocation of the portion of the total market value of the property that fairly reflects its use in Texas.

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Miles Traveled in Texas	Total Miles Traveled	Texas Situs
		ditional sheets if needed			

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Important Information

GENERAL INFORMATION: This form is for use in claiming an allocation of value that fairly represents the use in Texas of taxable tangible personal property that is used continually outside Texas, whether regularly or irregularly, and has taxable situs in Texas pursuant to Tax Code Chapter 21.

This form is for allocating value to Texas of:

- tangible personal property generally (including motor vehicles, mobile equipment, shipping containers, non-railroad rolling stock, etc.) pursuant to Tax Code Section 21.03:
- · commercial aircraft under Tax Code Section 21.05; and
- business aircraft under Tax Code Section 21.055.

Form 50-146, not this form, should be used in claiming an allocation of value for vessels and other watercraft pursuant to Tax Code Section 21.031.

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office in the county in which the property is taxable. **Do not file this document with the Texas Comptroller of Public Accounts.** Contact information for appraisal district offices may be found on the Comptroller's website.

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 under Tax Code Section 21.09(e). 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 disqualify the property from allocation of value if the property otherwise qualifies and the filing deadlines are met.

APPLICATION 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 by **April 30** and 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 30th 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 30 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 and the penalty collected 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. [Tax Code Section 21.10]