

# 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

Appraisal District's Name

Appraisal District Account Number (if known)

**GENERAL INFORMATION:** Use this form and attached schedules 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 (Tax Code Chapter 21).

**FILING INSTRUCTIONS:** File this form and all supporting documentation 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.**

## 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 behalf, skip to Section 3; all other applicants must complete Section 2.**

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: \_\_\_\_\_

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

Indicate the type of property for which you are claiming an allocation of value and attach the appropriate schedule.

Schedule 1: Tangible personal property generally (other than watercraft, railroad rolling stock)

Schedule 2: Commercial aircraft

Schedule 3: Business aircraft

Schedule 4: Motor vehicles and non-railroad rolling stock

## SECTION 4: Affirmation 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 that each fact contained in this application, including the schedule attached, is true and correct.  
Printed Name of Property Owner or Authorized Representative

**Note:** The signature on this report must be notarized **unless** the person filing the report is a secured party as defined by Tax Code Section 22.01, the property owner, an employee of the property owner, an employee of the property owner on behalf of an affiliated entity of the property owner or on behalf of a property owner who is rendering tangible personal property with a good faith estimate of not more than \$150,000 in total market value.

sign  
here

Signature of Property Owner or Authorized Representative

Date

\* See Government Code Section 552.137 regarding confidentiality of email addresses.

# Important Information

## GENERAL INFORMATION

Use this form and attached schedules 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.

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

## FILING INSTRUCTIONS

File this document and all supporting documentation 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 is located on the Comptroller's website.

## RENDITION OF VALUE

Filing 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 income production must be rendered, according to 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 must 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)).

If the chief appraiser extends the deadline for a rendition statement or property report to May 15, the chief appraiser must also extend the deadline for the property owner to file an allocation application or freeport exemption application to May 15. For good cause shown, the chief appraiser may allow an additional 30 days for allocation applications and 60 days for freeport exemption applications.

## LATE APPLICATION, PENALTY AND NOTICE

The chief appraiser must accept and approve or deny an application for an allocation of value after the filing deadline if the application is filed before the date the appraisal review board approves the appraisal records. If the chief appraiser approves the application, the property owner is liable to each taxing unit for a penalty in an amount equal to the lesser of: 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; or 10 percent of the amount of tax imposed by the taxing unit on the property with the allocation. The chief appraiser must deliver a written notice of imposition of the penalty with an explanation to the property owner. The amount of the penalty must 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).







